

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK, LLC *et al.*,<sup>1</sup>

Debtors.

)  
) Chapter 11  
)  
) Case No. 22-10964 (MG)  
)  
) (Jointly Administered)  
)

**EIGHTH MONTHLY FEE STATEMENT OF SERVICES RENDERED  
AND EXPENSES INCURRED BY ALVAREZ & MARSAL NORTH  
AMERICA, LLC AS FINANCIAL ADVISORS TO DEBTORS, FOR  
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE  
PERIOD FROM MARCH 1, 2023 THROUGH MARCH 31, 2023**

Name of Applicant:

Alvarez & Marsal North America, LLC

Authorized to Provide Professional  
Services to:

Debtors

Date of Retention:

Effective as of the Petition Date

Period for which compensation and  
reimbursement is sought:

March 1, 2023 through March 31, 2023

Amount of Compensation sought as  
actual, reasonable and necessary:

\$2,158,129.50

Amount of Expense Reimbursement  
sought as actual, reasonable and  
necessary:

\$2,212.65

This is a(n):

☒ Monthly ☐ Interim ☐ Final application

This is the EIGHTH monthly fee statement filed in this case.

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 USA LLC (9450); and GK8 UK Limited (0893). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

Alvarez & Marsal North America, LLC ("A&M"), financial advisors to the debtors of Celsius Network, LLC et al., and its affiliated debtors and debtors in possession in these chapter 11 cases (collectively, the "Debtors"), hereby submits this monthly fee statement (the "Fee Statement"), pursuant to this Court's *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 521], dated August 17, 2022 (the "Interim Compensation Order") and this Court's Order Under 11 U.S.C. § 1103, Fed. R. Bankr. P. 2014 and 5002 and S.D.N.Y. LBR 2014-1, *Authorizing the Debtors to Employ and Retain Alvarez & Marsal North America, LLC as Financial Advisors to the Debtors and Debtors in Possession Effective as of July 13, 2022* [Docket No. 842], dated September 16, 2022, seeking compensation and reimbursement of expenses for the period of March 1, 2023 through March 31, 2023 (the "Eighth Monthly Period"). By this Fee Statement, A&M seeks payment of \$1,728,716.25 which is equal to (i) eighty percent (80%) of the total amount of compensation sought for actual and necessary professional services rendered during the Eighth Monthly Period (i.e., \$2,158,129.50), and (ii) reimbursement of \$2,212.65 which is equal to one hundred percent (100%) of its actual and necessary expenses incurred in connection with such services.

Attached hereto as Exhibits A-C are summary reports outlining the hours and fees worked by task, hours and fees worked by professional and hours and fees work by task by professional for the Eighth Monthly Period. Also attached as Exhibit D are time entry records for the Eighth Monthly Period that were recorded in tenths of an hour by project task, maintained in the ordinary course of A&M's practice, and which set forth a detailed description of services performed by each professional on behalf of the Debtors. A summary of compensation sought by project category is provided below. Attached hereto as Exhibit E-F are

summary reports of expenses incurred by category and itemized expense records of all expenses for the Eighth Monthly Period incurred in connection with the performance of professional services. A summary of reimbursement sought by expense type is provided below.

This Fee Statement also includes a billing summary by individual, setting forth the (i) name and title of each individual for whose work on these cases compensation is sought, (ii) aggregate time expended by each such individual and (iii) hourly billing rate for each such individual at A&M's current billing rates.

<b>SUMMARY OF TOTAL FEES BY PROFESSIONAL FOR ALVAREZ &amp; MARSAL NORTH AMERICA, LLC March 1, 2023 through March 31, 2023</b>					
<b>PROFESSIONAL</b>	<b>POSITION</b>	<b>GROUP</b>	<b>BILLING RATE</b>	<b>TOTAL HOURS</b>	<b>TOTAL FEES</b>
Campagna, Robert	Managing Director	Restructuring	\$1,325.00	195.7	\$259,302.50
Hoeinghaus, Allison	Managing Director	Compensation & Benefits	\$1,250.00	19.6	\$24,500.00
Bixler, Holden	Managing Director	Case Management	\$1,050.00	67.1	\$70,455.00
Negangard, Kevin	Managing Director	Data Analysis	\$995.00	1.5	\$1,492.50
Deets, James	Senior Director	Compensation & Benefits	\$975.00	18.2	\$17,745.00
Schreiber, Sam	Senior Director	Restructuring	\$925.00	176.9	\$163,632.50
Kinealy, Paul	Senior Director	Case Management	\$900.00	42.8	\$38,520.00
San Luis, Ana	Senior Director	Data Analysis	\$820.00	181.0	\$148,420.00
Tilsner, Jeremy	Senior Director	Data Analysis	\$820.00	117.2	\$96,104.00
Brantley, Chase	Director	Restructuring	\$850.00	224.4	\$190,740.00
Ciriello, Andrew	Director	Restructuring	\$850.00	130.5	\$110,925.00
Bapna, Rishabh	Manager	Compensation & Benefits	\$800.00	10.0	\$8,000.00
Wang, Gege	Manager	Data Analysis	\$550.00	189.3	\$104,115.00
Lucas, Emmet	Senior Associate	Restructuring	\$775.00	162.7	\$126,092.50
Dailey, Chuck	Senior Associate	Restructuring	\$675.00	209.6	\$141,480.00
Dinh, Riley	Senior Associate	Compensation & Benefits	\$660.00	7.8	\$5,148.00
Perez, Jose	Senior Associate	Case Management	\$550.00	54.9	\$30,195.00
Allison, Roger	Associate	Case Management	\$625.00	202.1	\$126,312.50
Calvert, Sam	Associate	Restructuring	\$600.00	196	\$117,600.00
Mehta, Rahul	Associate	Compensation & Benefits	\$600.00	20.3	\$12,180.00
Colangelo, Samuel	Associate	Restructuring	\$575.00	107.2	\$61,640.00
Wadzita, Brent	Associate	Case Management	\$575.00	196.2	\$112,815.00
Pogorzelski, Jon	Analyst	Case Management	\$475.00	135.9	\$64,552.50
Westner, Jack	Analyst	Case Management	\$425.00	95	\$40,375.00
Callan, Baylee	Analyst	Case Management	\$425.00	196.5	\$83,512.50
Rivera-Rozo, Camila	Para Professional	Restructuring	\$325.00	7	\$2,275.00
<b>Total</b>				<b>2,965.4</b>	<b>\$2,158,129.50</b>

**Blended Rate:**

**727.77**

**SUMMARY OF TOTAL FEES BY TASK CATEGORY  
FOR ALVAREZ & MARSAL NORTH AMERICA, LLC  
March 1, 2023 through March 31, 2023**

<b>Task Code</b>	<b>Description</b>	<b>Total Hours</b>	<b>Total Fees Requested</b>
ASSET SALES	Assist the Debtors and advisors with various asset sales including discussions with potential buyers, attaining and submitting information for buyer diligence related to the sale, supplying supporting analysis/forecasts and the creation/support of Asset Purchase Agreements including schedules.	10.9	\$9,845.00
BANKRUPTCY SUPPORT	Advise and assist the Debtors on matters concerning operating the business under Chapter 11, including training the Debtors' management on 'Rules of the Road' during Chapter 11, providing ongoing guidance to the Debtors re: Chapter 11 issues, review of court documents, reporting requirements, supporting counsel and others for Chapter 11 related items, performance of other general administrative tasks related to any Chapter 11 proceeding specific to Debtor's enterprise, accounting related items including but not limited to filing date cut-off processes, pre-petition and post-petition claims, payment processes, reporting requirements and bank related items.	403.8	\$318,786.00
BUSINESS PLAN	Advise and assist the Debtors with the planning, development, evaluation and implementation of the Debtor's strategic, business and operating plans relating to the mining and core platforms. This includes discussions with the Debtors' management teams regarding these operating plans and various alternatives, discussions with the Debtors' and Committee advisors regarding such business plans, the coordination and preparation of the related financial projections including income statement and balance sheet projections; analytical support for all scenario discussions regarding potential options for the future of the businesses.	57.2	\$54,540.00
CASE ADMINISTRATION	Address administrative matters related to the engagement, including the development and execution of work plans, and project management updates as requested by the Debtors. Activities include coordinating meetings, conference calls and the delivery of information, and preparing or reviewing court documents and general case management.	5.3	\$4,902.50
CASH FORECASTS	Advise and assist management in treasury matters including the management of liquidity, development of weekly cash forecasts, reporting on cash activity, approving and monitoring of disbursements to ensure compliance with court approved amounts, and other reporting requirements pursuant to various court orders. Also includes scenario analyses to assess the impact of various initiatives on cash flow and liquidity.	231.5	\$196,790.00
CLAIMS ADMINISTRATION & OBJECTIONS	Assist the Debtors with claims planning process, review of claims filed against the Debtors, claim reconciliation, and related work including submission of related motions to the Court. Includes reviewing bar date documents, preparing claims reports, participating in claims reconciliation discussions, and providing guidance around general counsel.	790.0	\$422,702.50
COMMUNICATION	Assist the Debtors with communication planning and outreach to stakeholders, development of communication documents and talking points, and management of the call center.	9.4	\$9,657.50
CONTRACTS	Review executory contracts and leases and perform cost/benefit evaluations with respect to the affirmation or rejection of each.	8.6	\$6,665.00
COURT HEARINGS	Prepare for and attend the Court hearings.	3.7	\$4,342.50
DATA MANAGEMENT	Assist the Debtors on matters concerning the Debtors' historical and current data systems, analytics, and data preservation. Includes data analysis in support of the Debtors' reports, querying the Debtors' data sets, and reconciling data from various sources.	454.8	\$325,578.00
DUE DILIGENCE	Review and address inquiries from Creditors and various other third parties including the Unsecured Creditors Committee and its advisors, advisors to the various ad hoc groups, the Examiner and her advisors, and other pro se creditors. Activities include but are not limited to reviewing diligence lists, creating and updating diligence trackers, attending phone calls and meetings with such diligence parties, coordinating meetings between the diligence parties and the Debtors' employees, maintaining the data rooms to facilitate the sharing of information, reviewing information being shared with the diligence parties, and preparing various analyses, schedules and data summaries in response to such diligence requests.	87.2	\$59,992.50
FEE APP	Prepare the monthly fee statements and interim fee applications in accordance with Court guidelines.	15.6	\$7,435.00
LITIGATION	Advise and assist management and/or the Debtors advisors in litigation matters.	1.9	\$1,757.50
MEETINGS	Participate in meetings with Debtors' management, counsel, independent committee of the Board of Directors and/or advisors to present findings or discuss various matters related to the filing or operating the business.	167.8	\$144,140.00
MONTHLY OPERATING REPORT/ UST REPORT	Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, Form 426 and other related matters for the US Trustee.	55.3	\$39,400.00

SUMMARY OF TOTAL FEES BY TASK CATEGORY  
FOR ALVAREZ & MARSAL NORTH AMERICA, LLC  
March 1, 2023 through March 31, 2023

Task Code	Description	Total Hours	Total Fees Requested
MOTIONS/ ORDERS	Complete analyses and assist the Debtors on various motions filed and on entry of Orders to implement required reporting and other activities contemplated thereby.	128.2	\$101,708.00
PLAN / DISCLOSURE STATEMENT	Assist the Debtors and advisors with various analyses and assessment of the components relating to a plan of reorganization.	449.0	\$389,260.00
STATEMENTS/ SCHEDULES	Assist the Debtors with the creation and filing of Statements and Schedules with background information and other related matters.	52.7	\$40,812.50
VENDOR MANAGEMENT	Assist the Debtors with vendor management including analyzing financial impact of supplier agreements, tracking supplier contraction and pre-petition payment activity, and attending supplier meetings to review and discuss supplier financial status. Assist the Debtors with all vendor related items including, but not limited to, vendor strategy, negotiation, settlements, stipulations, critical vendors agreements, and advise the Debtors on general accounts payable questions.	32.5	\$19,815.00
<b>Total</b>		<b><u>2,965.4</u></b>	<b><u>\$2,158,129.50</u></b>

Blended Rate:

\$727.77

SUMMARY OF EXPENSES BY CATEGORY  
FOR ALVAREZ & MARSAL NORTH AMERICA, LLC  
March 1, 2023 through March 31, 2023

Expense Category	Amount
Miscellaneous	2,212.65
<b>Total</b>	<b>\$ 2,212.65</b>

**NOTICE**

No trustee has been appointed in these chapter 11 cases. On September 29, 2022, the Court entered an order directing the appointment of Shoba Pillay as examiner [Docket No. 923].

Pursuant to the Interim Compensation Order, notice of this Fee Statement has been served upon (i) Celsius Network LLC, 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030, Attn: Ron Deutsch; (ii) counsel to the Debtors, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Joshua A. Sussberg, P.C., and Simon Briefel, and 300 North LaSalle, Chicago, Illinois 60654; Attn: Patrick J. Nash, Jr., P.C., Ross M. Kwasteniet, P.C., Christopher S. Koenig, and Alison J. Wirtz; (iii) the U.S. Trustee, U.S. Federal Office Building, 201 Varick Street, Suite 1006, New York, New York 10014, Attn: Shara Cornell, Mark Bruh, and Brian S. Masumoto; (iv) counsel to the UCC, White & Case LLP, 111 South Wacker Drive, Suite 5100, Chicago, Illinois 60606, Attn: Gregory F. Pesce, 1221 6th Ave, New York, New York 10020, Attn: David Turetsky, and 555 South Flower Street, Suite 2700, Los Angeles, California 90071, Attn: Aaron E. Colodny; (v) counsel to the Chapter 11 Examiner, Jenner & Block, LLP, 353 N. Clark Street, Chicago, Illinois 60654, Attn.: Catherine L. Steege, and Vincent E. Lazar, (vi) counsel to the Ad Hoc Group of Custodial Account Holders, Togut, Segal & Segal LLP, One Penn Plaza, Suite 3335, New York, NY 10119, Attn: Kyle J. Ortiz and Bryan M. Kotliar; (vii) counsel to the Ad Hoc Group of Withhold Account Holders, Troutman Pepper Hamilton Sanders, 875 Third Avenue, New York, NY 10022, Attn: Deborah Kovsky-Apap; (viii) via electronic mail to proposed counsel to the Fee Examiner, Christopher S. Sontchi, at CelsiusFeeExaminer@gklaw.com; and (ix) any other statutory committee appointed in these chapter 11 cases.

WHEREFORE, A&M respectfully requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order, i.e., payment of \$1,726,503.60 which represents eighty percent (80%) of the compensation sought (i.e. \$2,158,129.50), and reimbursement of one hundred percent (100%) of expenses incurred, in the amount of \$2,212.65 in the total amount of \$1,728,716.25.

New York, NY  
Dated: May 16, 2023

Respectfully submitted,

**ALVAREZ & MARSAL NORTH  
AMERICA, LLC**

By: /s/ Robert Campagna  
Robert Campagna  
600 Madison Ave  
New York, NY 10022  
Telephone: 646.495.3586  
rcampagna@alvarezandmarsal.com

*Financial Advisors to the Debtors and  
Debtors in Possession*



*Exhibit A*

*Celsius Network, LLC, et al.,  
Summary of Time Detail by Task  
March 1, 2023 through March 31, 2023*

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
ASSET SALES	10.9	\$9,845.00
BANKRUPTCY SUPPORT	403.8	\$318,786.00
BUSINESS PLAN	57.2	\$54,540.00
CASE ADMINISTRATION	5.3	\$4,902.50
CASH FORECASTS	231.5	\$196,790.00
CLAIMS ADMINISTRATION & OBJECTIONS	790.0	\$422,702.50
COMMUNICATION	9.4	\$9,657.50
CONTRACTS	8.6	\$6,665.00
COURT HEARINGS	3.7	\$4,342.50
DATA MANAGEMENT	454.8	\$325,578.00
DUE DILIGENCE	87.2	\$59,992.50
FEE APP	15.6	\$7,435.00
LITIGATION	1.9	\$1,757.50
MEETINGS	167.8	\$144,140.00
MONTHLY OPERATING REPORT/UST REPORT	55.3	\$39,400.00
MOTIONS/ORDERS	128.2	\$101,708.00
PLAN / DISCLOSURE STATEMENT	449.0	\$389,260.00
STATEMENTS/SCHEDULES	52.7	\$40,812.50
VENDOR MANAGEMENT	32.5	\$19,815.00
<i>Total</i>	<u>2,965.4</u>	<u>\$2,158,129.50</u>

***Celsius Network, LLC, et al.,  
Summary of Time Detail by Professional  
March 1, 2023 through March 31, 2023***

<b><i>Professional</i></b>	<b><i>Position</i></b>	<b><i>Billing Rate</i></b>	<b><i>Sum of Hours</i></b>	<b><i>Sum of Fees</i></b>
Campagna, Robert	Managing Director	\$1,325.00	195.7	\$259,302.50
Hoeinghaus, Allison	Managing Director	\$1,250.00	19.6	\$24,500.00
Bixler, Holden	Managing Director	\$1,050.00	67.1	\$70,455.00
Negangard, Kevin	Managing Director	\$995.00	1.5	\$1,492.50
Deets, James	Senior Director	\$975.00	18.2	\$17,745.00
Schreiber, Sam	Senior Director	\$925.00	176.9	\$163,632.50
Kinealy, Paul	Senior Director	\$900.00	42.8	\$38,520.00
San Luis, Ana	Senior Director	\$820.00	181.0	\$148,420.00
Tilsner, Jeremy	Senior Director	\$820.00	117.2	\$96,104.00
Brantley, Chase	Director	\$850.00	224.4	\$190,740.00
Ciriello, Andrew	Director	\$850.00	130.5	\$110,925.00
Bapna, Rishabh	Manager	\$800.00	10.0	\$8,000.00
Lucas, Emmet	Senior Associate	\$775.00	162.7	\$126,092.50
Dailey, Chuck	Senior Associate	\$675.00	209.6	\$141,480.00
Dinh, Riley	Senior Associate	\$660.00	7.8	\$5,148.00
Perez, Jose	Senior Associate	\$550.00	54.9	\$30,195.00
Wang, Gege	Senior Associate	\$550.00	189.3	\$104,115.00
Allison, Roger	Associate	\$625.00	202.1	\$126,312.50
Calvert, Sam	Associate	\$600.00	196.0	\$117,600.00
Mehta, Rahul	Associate	\$600.00	20.3	\$12,180.00
Wadzita, Brent	Associate	\$575.00	196.2	\$112,815.00
Colangelo, Samuel	Analyst	\$575.00	107.2	\$61,640.00
Pogorzelski, Jon	Analyst	\$475.00	135.9	\$64,552.50
Callan, Baylee	Analyst	\$425.00	196.5	\$83,512.50
Westner, Jack	Analyst	\$425.00	95.0	\$40,375.00
Rivera-Rozo, Camila	Para Professional	\$325.00	7.0	\$2,275.00
<b><i>Total</i></b>			<b><u>2,965.4</u></b>	<b><u>\$2,158,129.50</u></b>

*Exhibit C*

*Celsius Network, LLC, et al.,  
Summary of Task by Professional  
March 1, 2023 through March 31, 2023*

## ASSET SALES

**Assist the Debtors and advisors with various asset sales including discussions with potential buyers, attaining and submitting information for buyer diligence related to the sale, supplying supporting analysis/forecasts and the creation/support of Asset Purchase Agreements including schedules.**

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	2.8	\$3,710.00
Brantley, Chase	Director	\$850	1.5	\$1,275.00
Ciriello, Andrew	Director	\$850	0.8	\$680.00
Lucas, Emmet	Senior Associate	\$775	4.0	\$3,100.00
Calvert, Sam	Associate	\$600	1.8	\$1,080.00
			10.9	\$9,845.00
				\$903.21

*Exhibit C*

*Celsius Network, LLC, et al.,  
Summary of Task by Professional  
March 1, 2023 through March 31, 2023*

**BANKRUPTCY SUPPORT**

Advise and assist the Debtors on matters concerning operating the business under Chapter 11, including training the Debtors' management on 'Rules of the Road' during Chapter 11, providing ongoing guidance to the Debtors re: Chapter 11 issues, review of court documents, reporting requirements, supporting counsel and others for Chapter 11 related items, performance of other general administrative tasks related to any Chapter 11 proceeding specific to Debtor's enterprise, accounting related items including but not limited to filing date cut-off processes, pre-petition and post-petition claims, payment processes, reporting requirements and bank related items.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	3.2	\$3,360.00
Campagna, Robert	Managing Director	\$1,325	41.2	\$54,590.00
Negangard, Kevin	Managing Director	\$995	1.5	\$1,492.50
Kinealy, Paul	Senior Director	\$900	12.0	\$10,800.00
San Luis, Ana	Senior Director	\$820	1.3	\$1,066.00
Schreiber, Sam	Senior Director	\$925	41.2	\$38,110.00
Brantley, Chase	Director	\$850	16.9	\$14,365.00
Ciriello, Andrew	Director	\$850	71.0	\$60,350.00
Dailey, Chuck	Senior Associate	\$675	56.3	\$38,002.50
Lucas, Emmet	Senior Associate	\$775	9.5	\$7,362.50
Wang, Gege	Senior Associate	\$550	1.3	\$715.00
Allison, Roger	Associate	\$625	10.6	\$6,625.00
Calvert, Sam	Associate	\$600	108.5	\$65,100.00
Wadzita, Brent	Associate	\$575	15.6	\$8,970.00
Colangelo, Samuel	Analyst	\$575	13.7	\$7,877.50
			403.8	\$318,786.00
<i>Average Billing Rate</i>				\$789.47

*Exhibit C*

*Celsius Network, LLC, et al.,  
Summary of Task by Professional  
March 1, 2023 through March 31, 2023*

**BUSINESS PLAN**

Advise and assist the Debtors with the planning, development, evaluation and implementation of the Debtor's strategic, business and operating plans relating to the mining and core platforms. This includes discussions with the Debtors' management teams regarding these operating plans and various alternatives, discussions with the Debtors' and Committee advisors regarding such business plans, the coordination and preparation of the related financial projections including income statement and balance sheet projections; analytical support for all scenario discussions regarding potential options for the future of the businesses.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	0.4	\$420.00
Campagna, Robert	Managing Director	\$1,325	12.6	\$16,695.00
Kinealy, Paul	Senior Director	\$900	0.4	\$360.00
Schreiber, Sam	Senior Director	\$925	9.0	\$8,325.00
Brantley, Chase	Director	\$850	30.4	\$25,840.00
Ciriello, Andrew	Director	\$850	0.9	\$765.00
Lucas, Emmet	Senior Associate	\$775	0.2	\$155.00
Calvert, Sam	Associate	\$600	3.3	\$1,980.00
			<u>57.2</u>	<u>\$54,540.00</u>
				<u>\$953.50</u>
		<i>Average Billing Rate</i>		

*Exhibit C*

*Celsius Network, LLC, et al.,  
Summary of Task by Professional  
March 1, 2023 through March 31, 2023*

**CASE ADMINISTRATION**

Address administrative matters related to the engagement, including the development and execution of work plans, and project management updates as requested by the Debtors. Activities include coordinating meetings, conference calls and the delivery of information, and preparing or reviewing court documents and general case management.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Schreiber, Sam	Senior Director	\$925	5.3	\$4,902.50
			5.3	\$4,902.50
	<i>Average Billing Rate</i>			\$925.00

*Exhibit C*

*Celsius Network, LLC, et al.,  
Summary of Task by Professional  
March 1, 2023 through March 31, 2023*

**CASH FORECASTS**

Advise and assist management in treasury matters including the management of liquidity, development of weekly cash forecasts, reporting on cash activity, approving and monitoring of disbursements to ensure compliance with court approved amounts, and other reporting requirements pursuant to various court orders. Also includes scenario analyses to assess the impact of various initiatives on cash flow and liquidity.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	30.8	\$40,810.00
Schreiber, Sam	Senior Director	\$925	13.9	\$12,857.50
Brantley, Chase	Director	\$850	34.7	\$29,495.00
Ciriello, Andrew	Director	\$850	3.4	\$2,890.00
Dailey, Chuck	Senior Associate	\$675	1.3	\$877.50
Lucas, Emmet	Senior Associate	\$775	123.6	\$95,790.00
Calvert, Sam	Associate	\$600	15.4	\$9,240.00
Colangelo, Samuel	Analyst	\$575	8.4	\$4,830.00
			<u>231.5</u>	<u>\$196,790.00</u>
				<u>\$850.06</u>
		<i>Average Billing Rate</i>		

*Exhibit C*

*Celsius Network, LLC, et al.,  
Summary of Task by Professional  
March 1, 2023 through March 31, 2023*

**CLAIMS ADMINISTRATION &  
OBJECTIONS**

Assist the Debtors with claims planning process, review of claims filed against the Debtors, claim reconciliation, and related work including submission of related motions to the Court. Includes reviewing bar date documents, preparing claims reports, participating in claims reconciliation discussions, and providing guidance around general counsel.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	25.2	\$26,460.00
Campagna, Robert	Managing Director	\$1,325	3.9	\$5,167.50
Kinealy, Paul	Senior Director	\$900	11.1	\$9,990.00
Schreiber, Sam	Senior Director	\$925	3.7	\$3,422.50
Dailey, Chuck	Senior Associate	\$675	0.5	\$337.50
Lucas, Emmet	Senior Associate	\$775	0.9	\$697.50
Perez, Jose	Senior Associate	\$550	54.9	\$30,195.00
Wang, Gege	Senior Associate	\$550	0.5	\$275.00
Allison, Roger	Associate	\$625	131.8	\$82,375.00
Wadzita, Brent	Associate	\$575	135.2	\$77,740.00
Callan, Baylee	Analyst	\$425	196.5	\$83,512.50
Pogorzelski, Jon	Analyst	\$475	131.3	\$62,367.50
Westner, Jack	Analyst	\$425	94.5	\$40,162.50
			790.0	\$422,702.50
<i>Average Billing Rate</i>				\$535.07



*Exhibit C*

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**COMMUNICATION**

Assist the Debtors with communication planning and outreach to stakeholders, development of communication documents and talking points, and management of the call center.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	8.9	\$9,345.00
Allison, Roger	Associate	\$625	0.5	\$312.50
			9.4	\$9,657.50
				\$1,027.39

*Exhibit C*

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**CONTRACTS**

Review executory contracts and leases and perform cost/benefit evaluations with respect to the affirmation or rejection of each.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	2.0	\$2,100.00
Kinealy, Paul	Senior Director	\$900	1.1	\$990.00
Brantley, Chase	Director	\$850	1.1	\$935.00
Calvert, Sam	Associate	\$600	4.4	\$2,640.00
			<hr/> 8.6 <hr/>	<hr/> \$6,665.00 <hr/>
	<i>Average Billing Rate</i>			<hr/> \$775.00 <hr/>

*Exhibit C*

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**COURT HEARINGS**

Prepare for and attend the Court hearings.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	2.3	\$3,047.50
Schreiber, Sam	Senior Director	\$925	1.4	\$1,295.00
			3.7	\$4,342.50
				\$1,173.65

***Celsius Network, LLC, et al.,  
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**Assist the Debtors on matters concerning the Debtors' historical and current data systems, analytics, and data preservation. Includes data analysis in support of the Debtors' reports, querying the Debtors' data sets, and reconciling data from various sources.**

### *Average Billing Rate*

***Celsius Network, LLC, et al.,  
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**Review and address inquiries from Creditors and various other third parties including the Unsecured Creditors Committee and its advisors, advisors to the various ad hoc groups, the Examiner and her advisors, and other pro se creditors. Activities include but are not limited to reviewing diligence lists, creating and updating diligence trackers, attending phone calls and meetings with such diligence parties, coordinating meetings between the diligence parties and the Debtors' employees, maintaining the data rooms to facilitate the sharing of information, reviewing information being shared with the diligence parties, and preparing various analyses, schedules and data summaries in response to such**

### Average Billing Rate

*Exhibit C*

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**FEE APP**

Prepare the monthly fee statements and interim fee applications in accordance with Court guidelines.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Calvert, Sam	Associate	\$600	8.6	\$5,160.00
Rivera-Rozo, Camila	Para Professional	\$325	7.0	\$2,275.00
			15.6	\$7,435.00
				\$476.60

*Average Billing Rate*

*Exhibit C*

*Celsius Network, LLC, et al.,  
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LITIGATION

Advise and assist management and/or the Debtors advisors in litigation matters.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Schreiber, Sam	Senior Director	\$925	1.9	\$1,757.50
			1.9	\$1,757.50
			<i>Average Billing Rate</i>	\$925.00

*Exhibit C*

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**MEETINGS**

Participate in meetings with Debtors' management, counsel, independent committee of the Board of Directors and/or advisors to present findings or discuss various matters related to the filing or operating the business.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	4.4	\$4,620.00
Campagna, Robert	Managing Director	\$1,325	25.7	\$34,052.50
Kinealy, Paul	Senior Director	\$900	5.7	\$5,130.00
San Luis, Ana	Senior Director	\$820	10.4	\$8,528.00
Schreiber, Sam	Senior Director	\$925	23.8	\$22,015.00
Tilsner, Jeremy	Senior Director	\$820	8.1	\$6,642.00
Brantley, Chase	Director	\$850	23.3	\$19,805.00
Ciriello, Andrew	Director	\$850	12.6	\$10,710.00
Dailey, Chuck	Senior Associate	\$675	9.1	\$6,142.50
Lucas, Emmet	Senior Associate	\$775	5.4	\$4,185.00
Wang, Gege	Senior Associate	\$550	10.4	\$5,720.00
Allison, Roger	Associate	\$625	5.0	\$3,125.00
Calvert, Sam	Associate	\$600	9.1	\$5,460.00
Wadzita, Brent	Associate	\$575	5.0	\$2,875.00
Colangelo, Samuel	Analyst	\$575	5.0	\$2,875.00
Pogorzelski, Jon	Analyst	\$475	4.3	\$2,042.50
Westner, Jack	Analyst	\$425	0.5	\$212.50



*Exhibit C*

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*Average Billing Rate*

167.8

\$144,140.00

\$859.00

*Exhibit C*

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**MONTHLY OPERATING  
REPORT/UST REPORT**

Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, Form 426 and other related matters for the US Trustee.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	2.5	\$2,625.00
Campagna, Robert	Managing Director	\$1,325	0.8	\$1,060.00
Kinealy, Paul	Senior Director	\$900	4.7	\$4,230.00
Ciriello, Andrew	Director	\$850	6.3	\$5,355.00
Lucas, Emmet	Senior Associate	\$775	8.4	\$6,510.00
Allison, Roger	Associate	\$625	7.4	\$4,625.00
Calvert, Sam	Associate	\$600	21.4	\$12,840.00
Wadzita, Brent	Associate	\$575	3.5	\$2,012.50
Pogorzelski, Jon	Analyst	\$475	0.3	\$142.50
			<hr/> 55.3 <hr/>	<hr/> \$39,400.00 <hr/>
		<i>Average Billing Rate</i>		<hr/> \$712.48 <hr/>

*Exhibit C*

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Summary of Task by Professional  
March 1, 2023 through March 31, 2023*

## MOTIONS/ORDERS

**Complete analyses and assist the Debtors on various motions filed and on entry of Orders to implement required reporting and other activities contemplated thereby.**

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Campagna, Robert	Managing Director	\$1,325	1.4	\$1,855.00
Hoeinghaus, Allison	Managing Director	\$1,250	19.6	\$24,500.00
Deets, James	Senior Director	\$975	18.2	\$17,745.00
Schreiber, Sam	Senior Director	\$925	0.2	\$185.00
Ciriello, Andrew	Director	\$850	10.7	\$9,095.00
Bapna, Rishabh	Manager	\$800	10.0	\$8,000.00
Dinh, Riley	Senior Associate	\$660	7.8	\$5,148.00
Mehta, Rahul	Associate	\$600	20.3	\$12,180.00
Colangelo, Samuel	Analyst	\$575	40.0	\$23,000.00
			128.2	\$101,708.00
Average Billing Rate				\$793.35

*Exhibit C*

***Celsius Network, LLC, et al.,  
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March 1, 2023 through March 31, 2023***

## PLAN / DISCLOSURE STATEMENT

**Assist the Debtors and advisors with various analyses and assessment of the components relating to a plan of reorganization.**

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Bixler, Holden	Managing Director	\$1,050	3.7	\$3,885.00
Campagna, Robert	Managing Director	\$1,325	70.6	\$93,545.00
Kinealy, Paul	Senior Director	\$900	1.8	\$1,620.00
Schreiber, Sam	Senior Director	\$925	75.7	\$70,022.50
Brantley, Chase	Director	\$850	107.2	\$91,120.00
Ciriello, Andrew	Director	\$850	12.8	\$10,880.00
Dailey, Chuck	Senior Associate	\$675	136.7	\$92,272.50
Lucas, Emmet	Senior Associate	\$775	10.2	\$7,905.00
Calvert, Sam	Associate	\$600	23.5	\$14,100.00
Colangelo, Samuel	Analyst	\$575	6.8	\$3,910.00
			449.0	\$389,260.00
				\$866.95

*Exhibit C*

***Celsius Network, LLC, et al.,  
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## STATEMENTS/SCHEDULES

**Assist the Debtors with the creation and filing of Statements and Schedules with background information and other related matters.**

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	14.1	\$14,805.00
Campagna, Robert	Managing Director	\$1,325	1.4	\$1,855.00
Kinealy, Paul	Senior Director	\$900	4.5	\$4,050.00
Allison, Roger	Associate	\$625	26.0	\$16,250.00
Wadzita, Brent	Associate	\$575	6.7	\$3,852.50
			52.7	\$40,812.50
				\$774.43

*Exhibit C*

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**VENDOR MANAGEMENT**

Assist the Debtors with vendor management including analyzing financial impact of supplier agreements, tracking supplier contraction and pre-petition payment activity, and attending supplier meetings to review and discuss supplier financial status. Assist the Debtors with all vendor related items including, but not limited to, vendor strategy, negotiation, settlements, stipulations, critical vendors agreements, and advise the Debtors on general accounts payable questions.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brantley, Chase	Director	\$850	3.6	\$3,060.00
Ciriello, Andrew	Director	\$850	0.5	\$425.00
Colangelo, Samuel	Analyst	\$575	28.4	\$16,330.00
			32.5	\$19,815.00
				\$609.69

*Average Billing Rate*

*Exhibit D*

***Celsius Network, LLC, et al.,  
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**ASSET SALES**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Ciriello, Andrew	3/1/2023	0.3	Correspond with prospective buyer regarding DeFi assets as reported in the freeze / coin report
Lucas, Emmet	3/1/2023	0.4	Prepare action items list of outstanding checkpoints required to complete GK8 transaction.
Ciriello, Andrew	3/3/2023	0.3	Review and comment on financial data for various debtor entities to determine required PSA signatories
Calvert, Sam	3/6/2023	0.4	Participate in call with E. Lucas (A&M) to discuss VAT issues at GK8.
Lucas, Emmet	3/6/2023	0.4	Participate in call with S. Calvert (A&M) to discuss VAT issues at GK8.
Lucas, Emmet	3/6/2023	0.6	Reconcile FMV analysis of GK8 assets prepared by Galaxy to balance sheet to evaluate VAT considerations.
Lucas, Emmet	3/6/2023	0.4	Review documents provided by L. Koren (CEL) to determine remaining outstanding items in VAT process at GK8.
Calvert, Sam	3/7/2023	0.8	Correspondence with K&E team and L. Koren (Celsius) re: VAT treatment of transaction and related invoice.
Calvert, Sam	3/8/2023	0.6	Review of GK8 APA for specific verbiage required by L. Koren (Celsius).
Lucas, Emmet	3/8/2023	0.4	Correspond with L. Koren (CEL), U. Klose-Goldstein (Fischer) regarding VAT issues at GK8.
Lucas, Emmet	3/9/2023	0.4	Reconcile Galaxy invoice for GK8 sales transaction to amounts contemplated in sources and uses.
Lucas, Emmet	3/22/2023	1.4	Update GK8 restricted cash reconciliation schedule for updated tax assumptions.
Ciriello, Andrew	3/30/2023	0.2	Correspond with K&E team regarding GK8 settlement questions
Brantley, Chase	3/31/2023	1.0	Call with Centerview, K&E, Perella, W&C, MIII, the Company, R. Campagna (A&M) and new potential bidder to discuss mining proposal.
Brantley, Chase	3/31/2023	0.5	Participate in call with R. Campagna (A&M) and new potential bidder to discuss mining proposal.
Campagna, Robert	3/31/2023	1.0	Call with Centerview, K&E, Perella, W&C, MIII, the Company, C. Brantley (A&M) and new potential bidder to discuss mining proposal.
Campagna, Robert	3/31/2023	0.7	Call with interested bidder in mining and C. Brantley (A&M) to discuss their quals / strategy.
Campagna, Robert	3/31/2023	1.1	Call with bidder to discuss mining proposal, along with C. Ferraro (Celsius), Centerview, K&E and UCC professionals.

**Subtotal 10.9**

**BANKRUPTCY SUPPORT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Calvert, Sam	3/1/2023	0.4	Call with E. Lucas (A&M) re: GK8 post-closing wind down costs, cash management strategies.
Calvert, Sam	3/1/2023	0.7	Compiling discussion notes and next steps to share with parties not on Stout call and disbursement thereof.

***Celsius Network, LLC, et al.,  
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**BANKRUPTCY SUPPORT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Ciriello, Andrew	3/1/2023	0.1	Correspond with T. Walsh (CEL) regarding monthly HR-related reporting obligations
Dailey, Chuck	3/1/2023	2.2	Analyze motion for bid protection filed for detail on settlements, claim classes, and custody payouts
Dailey, Chuck	3/1/2023	0.7	Create summary of various DeFi/Staking assets for Stout valuation
Dailey, Chuck	3/1/2023	0.3	Create summary of custody assets for NW
Dailey, Chuck	3/1/2023	0.5	Analyze custody withdrawal eligibility analysis for use in waterfall / NAV assumptions
Lucas, Emmet	3/1/2023	0.4	Call with S. Calvert (A&M) re: GK8 post-closing wind down costs, cash management strategies.
Lucas, Emmet	3/1/2023	0.4	Call with S. Briefel (K&E) to discuss GK8 cash management, post-close VAT considerations.
Lucas, Emmet	3/1/2023	0.2	Correspond with L. Koren (CEL) re: wind down costs, GK8 cash management strategies.
Calvert, Sam	3/2/2023	0.8	Pulling accounting data requested by K&E for upcoming PSA.
Calvert, Sam	3/2/2023	1.2	Review of mining third party vendor invoicing procedures.
Dailey, Chuck	3/2/2023	1.8	Create presentation slide for TrustCo analysis
Dailey, Chuck	3/2/2023	0.6	Analyze UST fee calculation supporting file
Dailey, Chuck	3/2/2023	2.1	Create forecast for TrustCo distributable asset build and associated cost structure
Dailey, Chuck	3/2/2023	2.3	Update TrustCo presentation slide for review comments and additional risk/considerations
Schreiber, Sam	3/2/2023	0.2	Review bid protection motion.
Calvert, Sam	3/3/2023	0.9	Researching specific accounts referenced by K&E inquiry.
Campagna, Robert	3/3/2023	0.7	Correspondence with C. Ferraro related to proposed incentive program related to emergence.
Dailey, Chuck	3/3/2023	0.3	Provide valuation team with summary of staking assets
Dailey, Chuck	3/3/2023	0.2	Analyze plan termination details presentation
Schreiber, Sam	3/3/2023	0.3	Update accounting firm tracking document.
Dailey, Chuck	3/4/2023	0.4	Analyze court motion permitting additional distribution to custody creditors
Lucas, Emmet	3/4/2023	0.6	Prepare list of monthly professional fee accruals per request of A. Seetharaman (CEL).



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**BANKRUPTCY SUPPORT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/5/2023	0.3	Call with R. Campagna and S. Schreiber (A&M) to discuss next steps related to M3 diligence requests.
Campagna, Robert	3/5/2023	0.3	Call with S. Schreiber and C. Brantley (A&M) to discuss next steps related to M3 diligence requests.
Schreiber, Sam	3/5/2023	0.3	Call with R. Campagna and C. Brantley (A&M) to discuss next steps related to M3 diligence requests.
Brantley, Chase	3/6/2023	0.6	Call with Stout team, R. Campagna, S. Schreiber, A. Ciriello, S. Calvert, C. Dailey (all A&M) re: valuation updates and contingent collateral liabilities valuation specifics.
Brantley, Chase	3/6/2023	0.3	Provide comments on workplan update for weekly PMO.
Calvert, Sam	3/6/2023	0.6	Call with Stout team, R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, C. Dailey (all A&M) re: valuation updates and contingent collateral liabilities valuation specifics.
Calvert, Sam	3/6/2023	0.9	Review of past MORs and related correspondence with A&M team.
Campagna, Robert	3/6/2023	1.4	Review and analysis of payroll data related to retention concerns.
Campagna, Robert	3/6/2023	0.6	Call with Stout team, S. Calvert, S. Schreiber, A. Ciriello, C. Brantley, C. Dailey (all A&M) re: valuation updates and contingent collateral liabilities valuation specifics.
Ciriello, Andrew	3/6/2023	0.4	Correspond with HR team regarding active headcount roster
Ciriello, Andrew	3/6/2023	0.6	Call with Stout team, R. Campagna, S. Schreiber, C. Brantley, C. Dailey and S. Calvert (all A&M) re: valuation updates and contingent collateral liabilities valuation specifics.
Ciriello, Andrew	3/6/2023	0.6	Provide edits to presentation materials ahead of weekly update call with A&M team
Ciriello, Andrew	3/6/2023	0.2	Correspond with HR team and UST's office regarding workers' comp claims
Ciriello, Andrew	3/6/2023	0.7	Draft responses to questions from HR team on employee roster analysis
Colangelo, Samuel	3/6/2023	0.4	Update weekly PMO deck and supporting schedules.
Colangelo, Samuel	3/6/2023	0.3	Draft responses to Celsius questions regarding headcount scenarios.
Dailey, Chuck	3/6/2023	0.6	Call with Stout team, R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, and S. Calvert (all A&M) re: valuation updates and contingent collateral liabilities valuation specifics.
Dailey, Chuck	3/6/2023	0.9	Update retail loan workbook for latest coin pricing
Schreiber, Sam	3/6/2023	0.6	Call with Stout team, R. Campagna, S. Calvert, A. Ciriello, C. Brantley, C. Dailey (all A&M) re: valuation updates and contingent collateral liabilities valuation specifics.
Brantley, Chase	3/7/2023	0.3	Correspond with team re: schedule of mining contracts and prioritizing rejection damages estimate.

***Celsius Network, LLC, et al.,  
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**BANKRUPTCY SUPPORT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/7/2023	0.2	Call with S. Schreiber, C. Dailey (A&M), E. Jones and C. Koenig (K&E) to discuss TrustCo scenario and Lido ETH unwind
Calvert, Sam	3/7/2023	0.4	Correspondence with Celsius accounting and Celsius IL accounting team re: post transaction close entries.
Calvert, Sam	3/7/2023	0.7	Review of Deloitte purchase price allocation of GK8 assets for any discrepancies therein.
Campagna, Robert	3/7/2023	0.4	Draft email to special committee related to retention planning.
Campagna, Robert	3/7/2023	0.5	Respond to inquiries from Akin related to potential litigation party.
Campagna, Robert	3/7/2023	0.3	Review of Global X mining reporting.
Ciriello, Andrew	3/7/2023	3.0	Revise analysis of KERP program based on additions / deletions and prepare updated schedules
Ciriello, Andrew	3/7/2023	0.4	Review OTC trading data in support of KEIP
Dailey, Chuck	3/7/2023	0.2	Call with S. Schreiber, C. Brantley (A&M), E. Jones and C. Koenig (K&E) to discuss TrustCo scenario and Lido ETH unwind
Kinealy, Paul	3/7/2023	0.4	Analyze updated workbook and datasets for potential Celsius claims.
Schreiber, Sam	3/7/2023	0.2	Call with C. Dailey, C. Brantley (A&M), E. Jones and C. Koenig (K&E) to discuss TrustCo scenario and Lido ETH unwind.
Schreiber, Sam	3/7/2023	1.6	Review analysis of potential treatment of Lido stETH.
Allison, Roger	3/8/2023	0.3	Call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (All A&M) to discuss customer balances, high priority items, and upcoming filings
Bixler, Holden	3/8/2023	0.3	Call with B. Wadzita, P. Kinealy, R. Allison (All A&M) to discuss customer balances, high priority items, and upcoming filings.
Brantley, Chase	3/8/2023	0.4	Call with R. Campagna, S. Schreiber (A&M), W&C, UCC co-chairs, and Celsius team to discuss the status of the mining operations.
Brantley, Chase	3/8/2023	1.0	Call with R. Campagna, S. Schreiber, A. Ciriello, C. Dailey, S. Calvert, S. Colangelo (all A&M), Centerview and Stout teams to discuss valuation process.
Calvert, Sam	3/8/2023	1.4	Refreshing the weekly mined BTC and Hashrate output for A&M and Celsius use.
Calvert, Sam	3/8/2023	1.1	Call with R. Campagna, A. Ciriello, C. Brantley, C. Dailey, S. Schreiber, S. Colangelo (all A&M), Centerview and Stout teams to discuss valuation process.
Calvert, Sam	3/8/2023	0.6	Call with A. Ciriello (A&M) re: preparation for UST call this week, January fee application timing and general case updates.
Calvert, Sam	3/8/2023	0.6	Adding additional functionality to weekly mined BTC and Hashrate output for A&M and Celsius use.
Calvert, Sam	3/8/2023	0.6	Correspondence with CVP and A&M teams re: valuation progress to date and next steps.
Campagna, Robert	3/8/2023	0.7	Loan analysis related to insiders.

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**BANKRUPTCY SUPPORT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Campagna, Robert	3/8/2023	1.0	Call with S. Schreiber, A. Ciriello, C. Brantley, C. Dailey, S. Calvert, S. Colangelo (all A&M), Centerview and Stout teams to discuss valuation process.
Campagna, Robert	3/8/2023	0.4	Call with C. Brantley, S. Schreiber (A&M), W&C, UCC co-chairs, and Celsius team to discuss the status of the mining operations.
Ciriello, Andrew	3/8/2023	1.0	Call with R. Campagna, S. Schreiber, C. Brantley, C. Dailey, S. Calvert, S. Colangelo (all A&M), Centerview and Stout teams to discuss valuation process.
Ciriello, Andrew	3/8/2023	0.6	Call with S. Calvert (A&M) re: preparation for UST call this week, January fee application timing and general case updates.
Colangelo, Samuel	3/8/2023	0.6	Update plan termination and bid protection summary deck per internal comments.
Colangelo, Samuel	3/8/2023	1.0	Call with R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, C. Dailey, S. Calvert (all A&M), Centerview and Stout teams to discuss valuation process.
Dailey, Chuck	3/8/2023	0.4	Correspondence with K&E regarding treatment of Institutional borrow claims
Dailey, Chuck	3/8/2023	1.0	Call with R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, C. Dailey, S. Calvert, S. Colangelo (all A&M), Centerview and Stout teams to discuss valuation process.
Kinealy, Paul	3/8/2023	0.3	Call with H. Bixler, B. Wadzita, R. Allison (All A&M) to discuss customer balances, high priority items, and upcoming filings.
Schreiber, Sam	3/8/2023	1.0	Call with R. Campagna, A. Ciriello, C. Brantley, C. Dailey, S. Calvert, S. Colangelo (all A&M), Centerview and Stout teams to discuss valuation process.
Schreiber, Sam	3/8/2023	0.4	Call with R. Campagna, C. Brantley (A&M), W&C, UCC co-chairs, and Celsius team to discuss the status of the mining operations.
Wadzita, Brent	3/8/2023	0.3	Call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (All A&M) to discuss customer balances, high priority items, and upcoming filings.
Wadzita, Brent	3/8/2023	1.8	Prepare first draft of third round omnibus objections for USD claims in excess of scheduled amount.
Bixler, Holden	3/9/2023	0.5	Confer with L. Workman (CEL) re: status of various open items.
Brantley, Chase	3/9/2023	0.7	Meeting with S. Calvert (A&M) re: updates to mining cash flow inputs.
Brantley, Chase	3/9/2023	0.5	Call with R. Campagna, S. Schreiber, C. Dailey (all A&M), D. Tappen, and R. Man (Celsius) to discuss stETH and associated costs to unwind
Brantley, Chase	3/9/2023	0.8	Call with D. Tappen, C. Rey (CEL), B. Beasley, D. Bendetson (CVP), J. Norman (K&E), K. Ehrler, S. Gallic, T. Biggs (M3), E. Aidoo (PWP), and A. Ciriello (A&M) to discuss staked ETH and plan distributions
Calvert, Sam	3/9/2023	0.7	Meeting with C. Brantley (A&M) re: updates to mining cash flow inputs.
Campagna, Robert	3/9/2023	1.2	Call with potential accounting firm, Celsius, and S. Schreiber (A&M) to discuss potential engagement and scope of work.
Campagna, Robert	3/9/2023	0.6	Analysis of Aprio proposal for accounting services.

*Exhibit D*

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Campagna, Robert	3/9/2023	0.5	Call with C. Dailey, S. Schreiber, C. Brantley (all A&M), D. Tappen, and R. Man (Celsius) to discuss stETH and associated costs to unwind
Ciriello, Andrew	3/9/2023	0.8	Call with D. Tappen, C. Rey (CEL), B. Beasley, D. Bendetson (CVP), J. Norman (K&E), K. Ehrler, S. Gallic, T. Biggs (M3), E. Aidoo (PWP), and C. Brantley (A&M) to discuss staked ETH and plan distributions
Dailey, Chuck	3/9/2023	0.5	Call with R. Campagna, S. Schreiber, C. Brantley (all A&M), D. Tappen, and R. Man (Celsius) to discuss stETH and associated costs to unwind
Lucas, Emmet	3/9/2023	1.1	Review NewCo workshop presentation to understand baseline requirements in go forward project management strategy.
Schreiber, Sam	3/9/2023	1.8	Prepare open issues list related to accounting activities.
Schreiber, Sam	3/9/2023	1.2	Call with potential accounting firm, Celsius, and R. Campagna (A&M) to discuss potential engagement and scope of work.
Schreiber, Sam	3/9/2023	0.5	Call with R. Campagna, C. Dailey, C. Brantley (all A&M), D. Tappen, and R. Man (Celsius) to discuss stETH and associated costs to unwind
Brantley, Chase	3/10/2023	0.3	Call with P. Holert (Celsius) and S. Calvert (A&M) re: mining liquidation analysis.
Brantley, Chase	3/10/2023	0.4	Participate in call with R. Campagna, S. Schreiber, E. Lucas, C. Dailey (A&M) to discuss cash management strategy, emergence workplan.
Calvert, Sam	3/10/2023	0.3	Call with P. Holert (Celsius) and C. Brantley (A&M) re: mining liquidation analysis.
Campagna, Robert	3/10/2023	1.1	Call with potential auditor, K&E, Celsius, NovaWulf, and S. Schreiber (A&M) to discuss onboarding requirements and initial data production.
Campagna, Robert	3/10/2023	0.4	Participate in call with E. Lucas, S. Schreiber, C. Brantley, C. Dailey (A&M) to discuss cash management strategy, emergence workplan.
Campagna, Robert	3/10/2023	0.9	Call Celsius team and S. Schreiber (A&M) to discuss emergence readiness workplan.
Ciriello, Andrew	3/10/2023	0.5	Prepare for intercompany meeting with US Trustee's office
Ciriello, Andrew	3/10/2023	0.4	Call with S. Schreiber, C. Dailey (A&M) C. Nolan, S. Maglic (Celsius) and Stout team to discuss institutional loan counterparties
Ciriello, Andrew	3/10/2023	0.3	Correspond with Celsius and A&M teams regarding next steps on intercompany accounting analysis
Ciriello, Andrew	3/10/2023	0.4	Participate in call with E. Lucas (A&M) to discuss NewCo project management process.
Ciriello, Andrew	3/10/2023	0.5	Review claims at every box ruling for impact on intercompany analysis
Ciriello, Andrew	3/10/2023	1.2	Analyze CEL token award funding prior to the petition date
Ciriello, Andrew	3/10/2023	0.8	Review and comment on emergence workplan
Ciriello, Andrew	3/10/2023	0.2	Correspond with A&M team regarding retail loan liquidations

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Colangelo, Samuel	3/10/2023	0.6	Assemble and distribute summary of vendor spend reduction process and supporting schedules in preparation for call with potential bidder.
Dailey, Chuck	3/10/2023	0.4	Call with S. Schreiber, A Ciriello (A&M) C. Nolan, S. Maglic (Celsius) and Stout team to discuss institutional loan counterparties
Dailey, Chuck	3/10/2023	0.4	Participate in call with R. Campagna, S. Schreiber, C. Brantley, E. Lucas (A&M) to discuss cash management strategy, emergence workplan.
Kinealy, Paul	3/10/2023	0.2	Review updated schedule of other crypto filers for conflicts issues.
Lucas, Emmet	3/10/2023	0.4	Participate in call with A. Ciriello (A&M) to discuss NewCo project management process.
Lucas, Emmet	3/10/2023	0.8	Update NewCo chapter 11 emergence plan per comments of A. Ciriello (A&M).
Lucas, Emmet	3/10/2023	2.4	Prepare NewCo chapter 11 emergence plan per combination of go forward strategy inputs.
Lucas, Emmet	3/10/2023	0.4	Participate in call with R. Campagna, S. Schreiber, C. Brantley, C. Dailey (A&M) to discuss cash management strategy, emergence workplan.
Schreiber, Sam	3/10/2023	1.6	Summarize Celsius' NewCo workshop presentation materials.
Schreiber, Sam	3/10/2023	0.9	Call Celsius team and R. Campagna (A&M) to discuss emergence readiness workplan.
Schreiber, Sam	3/10/2023	0.4	Call with C. Dailey, A Ciriello (A&M) C. Nolan, S. Maglic (Celsius) and Stout team to discuss institutional loan counterparties
Schreiber, Sam	3/10/2023	0.4	Participate in call with R. Campagna, E. Lucas, C. Brantley, C. Dailey (A&M) to discuss cash management strategy, emergence workplan.
Schreiber, Sam	3/10/2023	1.1	Call with potential auditor, K&E, Celsius, NovaWulf, and R. Campagna (A&M) to discuss onboarding requirements and initial data production.
Ciriello, Andrew	3/11/2023	1.4	Further analyze CEL token award funding prior to the petition date
Dailey, Chuck	3/11/2023	0.2	Analyze mining entity balance sheet for coin holdings
Ciriello, Andrew	3/12/2023	0.8	Research Celsius' alternative investments to assist with valuation workstream
Ciriello, Andrew	3/12/2023	0.3	Correspond with A&M team regarding valuation diligence requests and custody withdrawals
Brantley, Chase	3/13/2023	0.2	Provide workplan updates to team ahead of weekly PMO discussion.
Calvert, Sam	3/13/2023	0.4	Call with R. Campagna and A. Ciriello (A&M) re: intercompany updates and next steps with other advisors.
Calvert, Sam	3/13/2023	0.7	Participate in call with D. Tappen, A. Seetharaman (Cel), R. Campagna, S. Schreiber, and A. Ciriello (all A&M) re: intercompany coin asset and liability transactions analyses and next steps for intercompany analysis generally.
Calvert, Sam	3/13/2023	0.7	Call with A. Ciriello (A&M) re: intercompany updates following earlier discussion with accounting and treasury department.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Campagna, Robert	3/13/2023	0.6	Call with Potential Auditor, K&E, and S. Schreiber (A&M) to discuss scope of work and onboarding requirements.
Campagna, Robert	3/13/2023	0.7	Participate in call with D. Tappen, A. Seetharaman (Cel), S. Calvert, S. Schreiber, and A. Ciriello (all A&M) re: intercompany coin asset and liability transactions analyses and next steps for intercompany analysis generally.
Campagna, Robert	3/13/2023	0.4	Call with S. Calvert and A. Ciriello (A&M) re: intercompany updates and next steps with other advisors.
Ciriello, Andrew	3/13/2023	0.7	Analyze reserves support file from lending team to ensure consistency with Freeze reports
Ciriello, Andrew	3/13/2023	0.2	Call with J. Magliano (M3) regarding stable coin sale process
Ciriello, Andrew	3/13/2023	0.5	Call with J. Shiffrin, K. Ehrler, T. Biggs (M3) to discuss intercompany claims analysis
Ciriello, Andrew	3/13/2023	0.7	Call with S. Calvert (A&M) re: intercompany updates following earlier discussion with accounting and treasury department.
Ciriello, Andrew	3/13/2023	0.7	Call with C. Dailey, S. Colangelo (all A&M), Stout team, and Celsius to discuss alternative investment valuation and documentation.
Ciriello, Andrew	3/13/2023	0.7	Participate in call with D. Tappen, A. Seetharaman (Cel), R. Campagna, S. Schreiber, and S. Calvert (all A&M) re: intercompany coin asset and liability transactions analyses and next steps for intercompany analysis generally.
Ciriello, Andrew	3/13/2023	0.3	Correspond with Celsius and K&E teams regarding institutional and retail loan portfolios
Ciriello, Andrew	3/13/2023	0.4	Correspond with Celsius and Stout teams regarding outstanding valuation requests
Ciriello, Andrew	3/13/2023	0.4	Call with R. Campagna, S. Calvert (A&M) re: intercompany updates and next steps with other advisors.
Colangelo, Samuel	3/13/2023	1.1	Assemble non-performing loan summary and variance analysis against data from Celsius freeze reports.
Colangelo, Samuel	3/13/2023	0.3	Compile relevant loan information files and post to dataroom for valuation review.
Colangelo, Samuel	3/13/2023	0.3	Update PMO deck to reflect current status of workstreams and case updates for week of 3/13/23.
Colangelo, Samuel	3/13/2023	0.7	Call with A. Ciriello, C. Dailey (all A&M), Stout team, and Celsius to discuss alternative investment valuation and documentation.
Dailey, Chuck	3/13/2023	0.7	Call with A. Ciriello, S. Colangelo (all A&M), Stout team, and Celsius to discuss alternative investment valuation and documentation
Dailey, Chuck	3/13/2023	0.4	Review open items for Stout valuation process related to alternative investments
Dailey, Chuck	3/13/2023	0.6	Analyze calculations for reserves for institutional loans provided by I. Israel (Celsius)
Lucas, Emmet	3/13/2023	0.8	Create director per diem schedule per request of R. Campagna (A&M) reconciling invoice detail.
Schreiber, Sam	3/13/2023	0.6	Call with Potential Auditor, K&E, and R. Campagna (A&M) to discuss scope of work and onboarding requirements.

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Schreiber, Sam	3/13/2023	0.7	Participate in call with D. Tappen, A. Seetharaman (Cel), R. Campagna, S. Calvert, and A. Ciriello (all A&M) re: intercompany coin asset and liability transactions analyses and next steps for intercompany analysis generally.
Allison, Roger	3/14/2023	0.3	Call with C. Dailey, B. Wadzita and R. Allison (A&M) to discuss petition date user deposit balances
Brantley, Chase	3/14/2023	0.9	Call with Centerview team, potential bidder team, R. Campagna, S. Schreiber and S. Calvert (all A&M) re: mining model and shared NewCo corporate cost allocation assumptions.
Calvert, Sam	3/14/2023	0.4	Call with A. Ciriello (A&M) re: edits to intercompany items for UST office.
Calvert, Sam	3/14/2023	1.0	Call with A. Ciriello (A&M) re: latest intercompany transaction build analysis and related updates.
Calvert, Sam	3/14/2023	1.1	Updates to intercompany items in response to UST office questions
Calvert, Sam	3/14/2023	1.6	Updates to liability side of updated approach to intercompany.
Calvert, Sam	3/14/2023	0.5	Call with A. Ciriello, S. Calvert (A&M) to discuss intercompany claims analysis
Calvert, Sam	3/14/2023	2.4	Working through updated approach of intercompany accounting.
Calvert, Sam	3/14/2023	0.5	Call with Bitwave, A. Seetharaman, D. Tappen, L. Koren (CEL) and A. Ciriello (A&M) to discuss intercompany liabilities analysis
Calvert, Sam	3/14/2023	0.7	Call with A. Sexton, C. Koenig, G. Hensley (K&E) and R. Campagna, S. Schreiber, A. Ciriello, S. Calvert, C. Dailey (A&M) to discuss intercompany claims analysis
Calvert, Sam	3/14/2023	0.9	Call with Centerview team, potential bidder team, R. Campagna, S. Schreiber and C. Brantley (all A&M) re: mining model and shared NewCo corporate cost allocation assumptions.
Campagna, Robert	3/14/2023	0.3	Finalize incentive plan listing and draft email to board for approval.
Campagna, Robert	3/14/2023	0.9	Call with Centerview team, potential bidder team, S. Calvert, S. Schreiber and C. Brantley (all A&M) re: mining model and shared NewCo corporate cost allocation assumptions.
Campagna, Robert	3/14/2023	0.9	Call with A. Sexton, C. Koenig, G. Hensley (K&E) and R. Campagna, S. Schreiber, A. Ciriello, S. Calvert, C. Dailey (A&M) to discuss intercompany claims analysis
Ciriello, Andrew	3/14/2023	0.7	Call with A. Sexton, C. Koenig, G. Hensley (K&E) and R. Campagna, S. Schreiber, A. Ciriello, S. Calvert, C. Dailey (A&M) to discuss intercompany claims analysis
Ciriello, Andrew	3/14/2023	0.7	Review and comment on revised intercompany claims analysis
Ciriello, Andrew	3/14/2023	0.3	Correspond with K&E and Celsius teams regarding institutional and retail lending platforms
Ciriello, Andrew	3/14/2023	0.2	Review and comment on project management presentation materials for the week of 3/13
Ciriello, Andrew	3/14/2023	0.3	Review and comment on revised KEIP analysis



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Ciriello, Andrew	3/14/2023	0.2	Correspond with M3 regarding status of stablecoin sales
Ciriello, Andrew	3/14/2023	0.2	Review and comment on intercompany data to be shared with US Trustee
Ciriello, Andrew	3/14/2023	0.5	Call with A. Ciriello, S. Calvert (A&M) to discuss intercompany claims analysis
Ciriello, Andrew	3/14/2023	0.8	Call with Bitwave, A. Seetharaman, D. Tappen, L. Koren (CEL) and S. Calvert (A&M) to discuss intercompany liabilities analysis
Ciriello, Andrew	3/14/2023	1.0	Call with S. Calvert (A&M) re: latest intercompany transaction build analyses and related updates.
Ciriello, Andrew	3/14/2023	0.4	Call with S. Calvert (A&M) to discuss intercompany data to be shared with US Trustee
Ciriello, Andrew	3/14/2023	0.3	Create updated schedule of KERP participants at the request of US Trustee
Ciriello, Andrew	3/14/2023	0.2	Correspond with M3 team regarding intercompany balance analysis
Ciriello, Andrew	3/14/2023	0.6	Call with S. Maglic, P. Salyga (CEL), and Stout team to discuss institutional loan portfolio
Colangelo, Samuel	3/14/2023	0.2	Update weekly PMO deck to reflect comments and additions from A&M team.
Dailey, Chuck	3/14/2023	0.6	Review latest retail loan settlement term sheet
Dailey, Chuck	3/14/2023	0.3	Call with B. Wadzita and R. Allison (A&M) to discuss petition date user deposit balances
Dailey, Chuck	3/14/2023	0.4	Email correspondence with A&M and K&E teams regarding regulator question responses
Dailey, Chuck	3/14/2023	0.7	Call with A. Sexton, C. Koenig, G. Hensley (K&E) and R. Campagna, S. Schreiber, A. Ciriello, S. Calvert, C. Dailey (A&M) to discuss intercompany claims analysis
Dailey, Chuck	3/14/2023	1.1	Create timeline summary of DS exhibits and responsible parties
Dailey, Chuck	3/14/2023	2.2	Update liquidation analysis functionality to include various recovery percentages to align with Wind down and NewCo plan
Dailey, Chuck	3/14/2023	1.5	Update liquidation analysis model functionality for post-petition intercompany claims
Dailey, Chuck	3/14/2023	2.4	Develop illustrative waterfall detailing recoveries for various classes under different assumed settlement scenarios in response to regulator questions
Schreiber, Sam	3/14/2023	0.7	Call with A. Sexton, C. Koenig, G. Hensley (K&E) and R. Campagna, S. Schreiber, A. Ciriello, S. Calvert, C. Dailey (A&M) to discuss intercompany claims analysis
Schreiber, Sam	3/14/2023	0.9	Call with Centerview team, potential bidder team, R. Campagna, S. Calvert and C. Brantley (all A&M) re: mining model and shared NewCo corporate cost allocation assumptions.
Schreiber, Sam	3/14/2023	0.7	Review detailed proposal from potential accounting firm.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	3/14/2023	0.4	Prepare responses to various regulators' diligence requests.
Wadzita, Brent	3/14/2023	1.7	Prepare analysis to convert schedule F liabilities into USD as of the filing date.
Wadzita, Brent	3/14/2023	0.3	Call with C. Dailey, B. Wadzita and R. Allison (A&M) to discuss petition date user deposit balances.
Brantley, Chase	3/15/2023	0.7	Call with potential accounting firm, Celsius team, and S. Schreiber (A&M) to discuss proposal for accounting support.
Brantley, Chase	3/15/2023	0.8	Call with S. Schreiber, C. Dailey, A Ciriello (A&M), Stout team and Celsius team to discuss valuation of DeFi and staking assets
Brantley, Chase	3/15/2023	0.3	Call with R. Campagna, S. Schreiber, A. Ciriello, C. Dailey (all A&M) to discuss plan of reorganization, cash, mining and intercompany claims
Calvert, Sam	3/15/2023	2.6	Review of QB entries re: cash sent via intercompany between LLC and CNL for intercompany reconciliations.
Calvert, Sam	3/15/2023	0.5	Call with R. Campagna and A. Ciriello (both A&M) re: latest thinking on intercompany reconciliation and next steps.
Calvert, Sam	3/15/2023	1.6	Revisions to mining cash flow re: inclusion of additional site.
Calvert, Sam	3/15/2023	0.2	Call with A. Ciriello (A&M) re: follow ups to call with CEL team re: updated approach to remarking intercompany claims.
Calvert, Sam	3/15/2023	1.2	Call with D. Tappen, A. Seetharaman (both Cel), A. Ciriello (A&M) re: updated approach to remarking intercompany claims.
Campagna, Robert	3/15/2023	0.6	Call with Celsius accounting team and S. Schreiber (A&M) to discuss accounting workstreams.
Campagna, Robert	3/15/2023	0.5	Call with A. Ciriello, S. Calvert (A&M) to discuss revised intercompany claims analysis
Campagna, Robert	3/15/2023	1.4	Ongoing analysis of intercompany transactions and work done to date.
Campagna, Robert	3/15/2023	0.3	Call with A. Ciriello, S. Schreiber, C. Brantley, C. Dailey (all A&M) to discuss plan of reorganization, cash, mining and intercompany claims
Ciriello, Andrew	3/15/2023	0.2	Call with S. Calvert (A&M) re: follow up to call with CEL team re: updated approach to remarking intercompany claims.
Ciriello, Andrew	3/15/2023	0.2	Correspond with Celsius team regarding pending settlement with counterparty
Ciriello, Andrew	3/15/2023	0.2	Correspond with M3 and A&M teams regarding revised intercompany claims analysis
Ciriello, Andrew	3/15/2023	0.2	Correspond with Celsius HR team and S. Colangelo (A&M) regarding employee headcount by department and geography
Ciriello, Andrew	3/15/2023	1.2	Call with D. Tappen, A. Seetharaman (both Cel), S. Calvert (A&M) re: updated approach to remarking intercompany claims.
Ciriello, Andrew	3/15/2023	1.7	Review and comment on revised intercompany claims analysis methodology based on input from company and outside consultants
Ciriello, Andrew	3/15/2023	0.3	Call with R. Campagna, S. Schreiber, C. Brantley, C. Dailey (all A&M) to discuss plan of reorganization, cash, mining and intercompany claims

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Ciriello, Andrew	3/15/2023	0.5	Call with R. Campagna, S. Calvert (A&M) to discuss revised intercompany claims analysis
Ciriello, Andrew	3/15/2023	0.8	Call with S. Schreiber, C. Dailey, C. Brantley (A&M), Stout team and Celsius team to discuss valuation of DeFi and staking assets
Colangelo, Samuel	3/15/2023	0.7	Update employee cost file to reflect latest company roster and exchange rates per request from Celsius.
Colangelo, Samuel	3/15/2023	0.3	Correspond with A&M and Celsius regarding professional fee negotiations and payment status.
Dailey, Chuck	3/15/2023	0.3	Call with R. Campagna, S. Schreiber, C. Brantley, A. Ciriello (all A&M) to discuss plan of reorganization, cash, mining and intercompany claims
Dailey, Chuck	3/15/2023	0.8	Call with S. Schreiber, C. Brantley, A. Ciriello (A&M), Stout team and Celsius team to discuss valuation of DeFi and staking assets
Dailey, Chuck	3/15/2023	0.3	Email correspondence with A&M and Stout team regarding valuation of DeFi assets
Dailey, Chuck	3/15/2023	1.6	Create side by side waterfall comparing differences between A&M analysis and M3
Kinealy, Paul	3/15/2023	0.2	Analyze updated summary of potential Celsius claims.
Schreiber, Sam	3/15/2023	0.3	Call with R. Campagna, A. Ciriello, C. Brantley, C. Dailey (all A&M) to discuss plan of reorganization, cash, mining and intercompany claims
Schreiber, Sam	3/15/2023	0.8	Call with C. Dailey, C. Brantley, A. Ciriello (A&M), Stout team and Celsius team to discuss valuation of DeFi and staking assets
Schreiber, Sam	3/15/2023	0.7	Call with potential accounting firm, Celsius team, and C. Brantley (A&M) to discuss proposal for accounting support.
Schreiber, Sam	3/15/2023	0.6	Call with Celsius accounting team and R. Campagna (A&M) to discuss accounting workstreams.
Brantley, Chase	3/16/2023	0.5	Participate in call with R. Campagna, S. Schreiber, C. Dailey (all A&M) and M3 team to discuss setup asset base for potential bidder
Brantley, Chase	3/16/2023	1.2	Call with S. Schreiber, C. Dailey, A. Ciriello, S. Colangelo, S. Calvert (all A&M) and members of the Stout and Celsius team to review and discuss valuation analysis outputs and status
Calvert, Sam	3/16/2023	1.2	Call with S. Schreiber, C. Dailey, A. Ciriello, S. Colangelo, C. Brantley (all A&M) and members of the Stout and Celsius team to review and discuss valuation analysis outputs and status
Campagna, Robert	3/16/2023	1.0	Call with C. Dailey, S. Schreiber, C. Brantley (all A&M) and M3 team to discuss setup asset base for potential bidder
Campagna, Robert	3/16/2023	0.4	Correspondence with T. Ramos (Celsius) related to headcount matters and retention efforts.
Ciriello, Andrew	3/16/2023	0.2	Correspond with D. Tappen (CEL) and A&M team regarding Circle settlement
Ciriello, Andrew	3/16/2023	1.4	Research institutional loans and DeFi deployments in support of valuation work
Ciriello, Andrew	3/16/2023	1.2	Call with S. Schreiber, C. Brantley, C. Dailey, S. Colangelo, S. Calvert (all A&M) and members of the Stout and Celsius team to review and discuss valuation analysis outputs and status

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Colangelo, Samuel	3/16/2023	1.2	Call with S. Schreiber, C. Brantley, A. Ciriello, C. Dailey, S. Calvert (all A&M) and members of the Stout and Celsius team to review and discuss valuation analysis outputs and status.
Colangelo, Samuel	3/16/2023	0.6	Assemble exchange rate impact summary for headcount related cost schedule.
Dailey, Chuck	3/16/2023	1.2	Analyze valuation deliverable for investments and loans provided by Stout team
Dailey, Chuck	3/16/2023	0.7	Analyze stipulation with Circle related to USDC balance
Dailey, Chuck	3/16/2023	1.1	Analyze latest term sheet provided by K&E for updated class and claims treatments
Dailey, Chuck	3/16/2023	1.0	Call with R. Campagna, S. Schreiber, C. Brantley (all A&M) and M3 team to discuss setup asset base for potential bidder
Dailey, Chuck	3/16/2023	0.8	Update waterfall provided by M3 for assumption on alternative investments and loans
Dailey, Chuck	3/16/2023	1.2	Call with S. Schreiber, C. Brantley, A. Ciriello, S. Colangelo, S. Calvert (all A&M) and members of the Stout and Celsius team to review and discuss valuation analysis outputs and status
Schreiber, Sam	3/16/2023	1.0	Call with R. Campagna, C. Dailey, C. Brantley (all A&M) and M3 team to discuss setup asset base for potential bidder
Schreiber, Sam	3/16/2023	1.2	Call with C. Dailey, C. Brantley, A. Ciriello, S. Colangelo, S. Calvert (all A&M) and members of the Stout and Celsius team to review and discuss valuation analysis outputs and status
Wadzita, Brent	3/16/2023	1.8	Investigate question pertaining to coin listings and transactions occurring on the platform and off the platform.
Wadzita, Brent	3/16/2023	2.1	Analyze loan book re: questions pertaining to loan liquidations.
Allison, Roger	3/17/2023	0.8	Edit MOR drafts re: comments from the company
Brantley, Chase	3/17/2023	0.8	Call with R. Campagna, S. Schreiber, C. Dailey (all A&M) and potential buyer to discuss considerations around cost to implement
Brantley, Chase	3/17/2023	0.5	Participate in call with Stout, Celsius, and R. Campagna, S. Schreiber, C. Dailey, A. Ciriello and S. Calvert (A&M) to discuss revised Stout valuation analysis
Calvert, Sam	3/17/2023	0.5	Participate in call with Stout, Celsius, and R. Campagna, S. Schreiber, C. Brantley, C. Dailey and A. Ciriello (A&M) to discuss revised Stout valuation analysis
Campagna, Robert	3/17/2023	0.5	Call with D. Hilty, J. Hartigan (HL) and A. Ciriello (A&M) to discuss intercompany claims analysis
Campagna, Robert	3/17/2023	0.5	Participate in call with Stout, Celsius, and A. Ciriello, S. Schreiber, C. Brantley, S. Calvert, C. Dailey (A&M) to discuss revised Stout valuation analysis
Campagna, Robert	3/17/2023	0.8	Participate in call with C. Dailey, S. Schreiber, C. Brantley (all A&M) and potential buyer to discuss considerations around cost to implement
Ciriello, Andrew	3/17/2023	0.5	Participate in call with Stout, Celsius, and R. Campagna, S. Schreiber, C. Brantley, S. Calvert, C. Dailey (A&M) to discuss revised Stout valuation analysis

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Ciriello, Andrew	3/17/2023	0.3	Correspond with K&E team regarding individual coin liquidity analysis completed in support of valuation analysis
Ciriello, Andrew	3/17/2023	0.3	Correspond with A&M and K&E teams regarding petition date coin prices filed to the docket
Ciriello, Andrew	3/17/2023	0.5	Call with D. Hilty, J. Hartigan (HL) and R. Campagna (A&M) to discuss intercompany claims analysis
Ciriello, Andrew	3/17/2023	0.7	Call with prospective buyer and R. Campagna, S. Schreiber, C. Brantley, C. Dailey (A&M) to discuss Celsius assets
Ciriello, Andrew	3/17/2023	0.3	Correspond with A&M and Stout teams regarding open diligence requests in support of valuation work
Colangelo, Samuel	3/17/2023	1.2	Assemble asset variance file to bridge between February and March coin quantities and dollarized values.
Dailey, Chuck	3/17/2023	0.3	Internal follow-up call with R. Campagna, S. Schreiber, A. Ciriello and C. Brantley (A&M) to discuss pricing requests from potential buyer
Dailey, Chuck	3/17/2023	1.1	Participate in call with S. Schreiber, C. Brantley, A. Ciriello, R. Campagna, S. Calvert (all A&M) and members of the Stout and Celsius team to review updated valuation outputs
Dailey, Chuck	3/17/2023	0.8	Call with R. Campagna, S. Schreiber, A. Ciriello and C. Brantley (A&M) and potential buyer to walk through asset waterfall and deal terms
Dailey, Chuck	3/17/2023	0.6	Update preliminary waterfall view for distribution to potential buyer
Dailey, Chuck	3/17/2023	0.8	Call with R. Campagna, S. Schreiber, C. Brantley (all A&M) and potential buyer to discuss considerations around cost to implement
Schreiber, Sam	3/17/2023	0.8	Call with R. Campagna, C. Dailey, C. Brantley (all A&M) and potential buyer to discuss considerations around cost to implement.
Schreiber, Sam	3/17/2023	0.7	Participate in call with Stout, Celsius, and R. Campagna, A. Ciriello, C. Brantley, S. Calvert, C. Dailey (A&M) to discuss revised Stout valuation analysis.
Wadzita, Brent	3/17/2023	2.7	Prepare working file for company to review custody balances re: loan liquidations.
Ciriello, Andrew	3/18/2023	0.2	Correspond with Celsius team regarding DeFi smart contracts governing DeFi deployments
Ciriello, Andrew	3/18/2023	0.3	Correspond with K&E and A&M teams regarding user balances posted as collateral
Dailey, Chuck	3/18/2023	1.1	Correspondence and analysis of incremental cost analysis provided by potential buyer
Brantley, Chase	3/19/2023	0.5	Call with R. Campagna, S. Schreiber, C. Dailey (all A&M), Centerview, PWP, and M3 teams to discuss borrower recoveries
Campagna, Robert	3/19/2023	0.5	Call with C. Dailey, S. Schreiber, C. Brantley (all A&M), Centerview, PWP, and M3 teams to discuss borrower recoveries
Dailey, Chuck	3/19/2023	0.4	Email correspondence with K&E and potential buyer regarding incremental costs and expense reimbursement
Dailey, Chuck	3/19/2023	0.5	Call with R. Campagna, S. Schreiber, C. Brantley (all A&M), Centerview, PWP, and M3 teams to discuss borrower recoveries

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Schreiber, Sam	3/19/2023	0.5	Call with R. Campagna, C. Dailey, C. Brantley (all A&M), Centerview, PWP, and M3 teams to discuss borrower recoveries.
Calvert, Sam	3/20/2023	1.7	Review of variance between A&M and company analysis to determine and work through discrepancies related to interco coin activity.
Calvert, Sam	3/20/2023	1.2	Call with D. Tappen, A. Seetharaman (Celsius) and A. Ciriello (A&M) re: intercompany accounting rework, LLC inception through petition date.
Calvert, Sam	3/20/2023	0.7	Review of intercompany outputs to determine additional analyses to perform.
Calvert, Sam	3/20/2023	0.5	Correspondence with K&E team re: inbound data request related to institutional clients.
Campagna, Robert	3/20/2023	0.6	Compare / contrast accounting support proposals provided by various firms.
Campagna, Robert	3/20/2023	0.4	Call with Celsius team and S. Schreiber (A&M) to discuss status of accounting work to support emergence.
Campagna, Robert	3/20/2023	0.3	Call with Celsius team, potential auditor, and S. Schreiber (A&M) to discuss scope of work and client onboarding.
Ciriello, Andrew	3/20/2023	0.2	Participate in call with E. Lucas (A&M), T. Walsh (CEL) to review payroll
Ciriello, Andrew	3/20/2023	0.3	Correspond with A&M team regarding DeFi and Institutional loans/borrows
Ciriello, Andrew	3/20/2023	0.3	Review and comment on project management materials for the week of 3/24
Ciriello, Andrew	3/20/2023	1.2	Call with D. Tappen, A. Seetharaman (Celsius) and S. Calvert (A&M) re: intercompany accounting rework, LLC inception through petition date.
Colangelo, Samuel	3/20/2023	0.3	Update PMO deck to reflect current status of workstreams and case updates for week of 3/20/23.
Lucas, Emmet	3/20/2023	0.2	Participate in call with A. Ciriello (A&M), T. Walsh (CEL) to review payroll.
Negangard, Kevin	3/20/2023	0.4	Correspondence with project team regarding the current status of the IT environment assessment initiatives.
Schreiber, Sam	3/20/2023	0.3	Call with Celsius team, potential auditor, and R. Campagna (A&M) to discuss scope of work and client onboarding.
Schreiber, Sam	3/20/2023	0.4	Call with Celsius team and R. Campagna (A&M) to discuss status of accounting work to support emergence.
Brantley, Chase	3/21/2023	0.3	Call with R. Campagna, S. Schreiber, A. Ciriello, C. Dailey, S. Colangelo (all A&M), Centerview, Celsius, and Stout to discuss status of the valuation process and open items.
Calvert, Sam	3/21/2023	0.6	Update of revised intercompany approach re: variance determinations to Celsius approach.
Calvert, Sam	3/21/2023	1.2	Review of February MOR outputs and schedules.
Calvert, Sam	3/21/2023	0.3	Correspondence with Celsius team re: ongoing intercompany analyses.

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Calvert, Sam	3/21/2023	0.1	Disbursement of intercompany analysis for additional review and comment from the company.
Calvert, Sam	3/21/2023	1.1	Calls with A. Ciriello (A&M) to discuss revised intercompany claims analysis and February MOR
Calvert, Sam	3/21/2023	0.5	Call with R. Campagna and A. Ciriello (A&M) re: updated intercompany analysis and next steps.
Calvert, Sam	3/21/2023	2.2	Continued update of revised intercompany approach re: variance determinations to Celsius approach.
Calvert, Sam	3/21/2023	0.3	Call with A. Seetharaman (Cel) re: intercompany analysis from third party provider and next steps.
Calvert, Sam	3/21/2023	1.3	Incorporation of additional comments and feedback received from the company on the revised intercompany analysis.
Calvert, Sam	3/21/2023	0.3	Review of updated third party analysis of user liability data.
Campagna, Robert	3/21/2023	0.3	Call with S. Schreiber, A. Ciriello, C. Brantley, C. Dailey, S. Colangelo (all A&M), Centerview, Celsius, and Stout to discuss status of the valuation process and open items.
Campagna, Robert	3/21/2023	0.4	Follow up related to KERP program updates and UST concerns.
Campagna, Robert	3/21/2023	1.6	Ongoing review of historical data related to intercompany analysis.
Campagna, Robert	3/21/2023	0.5	Call with S. Calvert and A. Ciriello (A&M) re: updated intercompany analysis and next steps.
Campagna, Robert	3/21/2023	0.5	Call with additional accounting firm to gauge interest in audit vs. advisory work.
Ciriello, Andrew	3/21/2023	0.3	Call with R. Campagna, S. Schreiber, C. Brantley, C. Dailey, S. Colangelo (all A&M), Centerview, Celsius, and Stout to discuss status of the valuation process and open items.
Ciriello, Andrew	3/21/2023	0.2	Review alternative investments valuation methodology and correspond with Celsius finance team regarding the same
Ciriello, Andrew	3/21/2023	0.2	Correspond with Celsius team regarding alt coin and staked ETH sales
Ciriello, Andrew	3/21/2023	0.5	Call with L. Workman (CEL) regarding OTC transaction data, NewCo stand up and general case updates
Ciriello, Andrew	3/21/2023	0.2	Correspond with Celsius team regarding coin prices to input into intercompany claims analysis
Ciriello, Andrew	3/21/2023	0.5	Call with R. Campagna and S. Calvert (A&M) re: updated intercompany analysis and next steps.
Ciriello, Andrew	3/21/2023	1.1	Calls with S. Calvert (A&M) to discuss revised intercompany claims analysis and February MOR
Ciriello, Andrew	3/21/2023	0.2	Correspond with Celsius and Stout teams regarding unslashed ETH positions
Colangelo, Samuel	3/21/2023	0.3	Call with R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, C. Dailey (all A&M), Centerview, Celsius, and Stout to discuss status of the valuation process and open items.

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Dailey, Chuck	3/21/2023	0.5	Review terms provided by D. Tappen regarding potential sale of stETH alt coins
Dailey, Chuck	3/21/2023	0.6	Email correspondence with Stout team regarding latest assumptions for alternative investment valuation
Dailey, Chuck	3/21/2023	0.3	Call with R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, C. Dailey, S. Colangelo (all A&M), Centerview, Celsius, and Stout to discuss status of the valuation process and open items
Dailey, Chuck	3/21/2023	0.4	Email correspondence with M3 team regarding sale of alt coins
Lucas, Emmet	3/21/2023	0.4	Review ad hoc invoices for GK8 provided by L. Koren (CEL) to determine authority to remit payment.
Schreiber, Sam	3/21/2023	1.5	Review latest intercompany analysis.
Schreiber, Sam	3/21/2023	0.3	Call with R. Campagna, A. Ciriello, C. Brantley, C. Dailey, S. Colangelo (all A&M), Centerview, Celsius, and Stout to discuss status of the valuation process and open items.
Calvert, Sam	3/22/2023	1.3	Developing presentation to describe new intercompany process and outputs.
Calvert, Sam	3/22/2023	0.9	Update intercompany analysis for latest prices received.
Calvert, Sam	3/22/2023	1.2	Review of intercompany analysis and determination of limitations.
Calvert, Sam	3/22/2023	1.3	Call with A. Seetharaman, D. Tappen (Cel) and A. Ciriello (A&M) re: intercompany analysis updates.
Calvert, Sam	3/22/2023	2.6	Revisions to new MTM intercompany presentation to reflect additional analyses performed.
Calvert, Sam	3/22/2023	0.3	Follow up call with A. Ciriello (A&M) re: intercompany analysis discussion with Celsius team.
Calvert, Sam	3/22/2023	0.8	Correspondence with Celsius team re: GK8 disbursements and related impacts on cash given APA.
Campagna, Robert	3/22/2023	0.7	Call with T. Ramos (Celsius) to discuss employee issues and Newco.
Ciriello, Andrew	3/22/2023	0.3	Follow up call with S. Calvert (A&M) re: intercompany analysis discussion with Celsius team
Ciriello, Andrew	3/22/2023	0.4	Correspond with S. Calvert (A&M) regarding updates to the intercompany claims analysis
Ciriello, Andrew	3/22/2023	1.3	Call with A. Seetharaman, D. Tappen (Cel) and S. Calvert (A&M) re: intercompany analysis updates.
Colangelo, Samuel	3/22/2023	0.4	Assemble coin summary analysis to support alt coin sale process.
Dailey, Chuck	3/22/2023	1.8	Determine break-even coin pricing for various earn creditor recoveries under NewCo and wind down plans
Dailey, Chuck	3/22/2023	0.7	Analyze liquidation analysis for US Lending entity for purpose of determining need for Subcon
Kinealy, Paul	3/22/2023	0.4	Analyze issues related to unsupported cryptocurrencies and follow up with R. Allison (A&M) re same.



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Lucas, Emmet	3/22/2023	0.2	Call with D. Tappen (CEL) to review DAI transaction with Wintermute.
Negangard, Kevin	3/22/2023	0.5	Review draft summary information provided by corporate IT team regarding the documentation of the IT environment.
Brantley, Chase	3/23/2023	1.0	Call with S. Schreiber, A. Ciriello, S. Colangelo (all A&M), Centerview, Celsius, and Stout team to discuss open items in the valuation process.
Calvert, Sam	3/23/2023	2.1	Intercompany analysis with new MTM methodology analysis.
Calvert, Sam	3/23/2023	1.1	Interco analysis updates following discussion with A. Ciriello (A&M).
Calvert, Sam	3/23/2023	0.3	Follow up call with A. Ciriello (A&M) re: intercompany analysis discussion with Celsius team
Calvert, Sam	3/23/2023	2.7	Review of asset transfer agreement, various accounting entries and revisions to intercompany analysis.
Calvert, Sam	3/23/2023	1.0	Call with L. Koren, D. Tappen, A. Seetharaman (CEL) and A. Ciriello (A&M) re: updated intercompany analysis and next steps.
Ciriello, Andrew	3/23/2023	0.4	Research stablecoin sale activity as relates to court order on stablecoin sales
Ciriello, Andrew	3/23/2023	0.3	Review and comment on Fireblocks rebalancing analysis
Ciriello, Andrew	3/23/2023	0.3	Follow up call with S. Calvert (A&M) re: intercompany analysis discussion with Celsius team.
Ciriello, Andrew	3/23/2023	1.0	Call with S. Schreiber, C. Brantley, S. Colangelo (all A&M), Centerview, Celsius, and Stout team to discuss open items in the valuation process.
Ciriello, Andrew	3/23/2023	1.0	Call with L. Koren, D. Tappen, A. Seetharaman (CEL) and S. Calvert (A&M) re: updated intercompany analysis and next steps.
Colangelo, Samuel	3/23/2023	1.0	Call with S. Schreiber, A. Ciriello, C. Brantley (all A&M), Centerview, Celsius, and Stout team to discuss open items in the valuation process.
Dailey, Chuck	3/23/2023	0.8	Review valuation analysis for loans provided by Stout team
Dailey, Chuck	3/23/2023	1.7	Review valuation analysis for alternative investments provided by Stout team
Dailey, Chuck	3/23/2023	1.4	Review valuation analysis for cryptocurrency assets provided by Stout team
Kinealy, Paul	3/23/2023	0.4	Research parties in interest inquiry from R. Campagna and follow up with R. Allison (all A&M) re same.
Kinealy, Paul	3/23/2023	0.8	Research additional custody issues raised by C. Roberts (Celsius) and follow up with Celsius operations and K&E teams re: same.
Lucas, Emmet	3/23/2023	0.8	Review stablecoin motion to confirm proper treatment of DAI conversion.
Schreiber, Sam	3/23/2023	1.5	Review updates to intercompany analysis.



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Schreiber, Sam	3/23/2023	0.7	Call with Celsius accounting team and potential accounting partner to discuss scope of work and proposal.
Schreiber, Sam	3/23/2023	1.0	Call with A. Ciriello, C. Brantley, S. Colangelo (all A&M), Centerview, Celsius, and Stout team to discuss open items in the valuation process.
Wadzita, Brent	3/23/2023	1.5	Analyze customer base and conflicts to locate potential conflict of interest.
Allison, Roger	3/24/2023	1.6	Analyze custody customer population re: request from Stretto
Allison, Roger	3/24/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: finalizing exhibits for statements and schedules amendments.
Bixler, Holden	3/24/2023	1.1	Confer and correspond with A&M team re: custody notice issues.
Calvert, Sam	3/24/2023	0.7	Revisions to intercompany analyses following internal call.
Calvert, Sam	3/24/2023	0.5	Call with R. Campagna and S. Schreiber (A&M) re: latest intercompany presentation and revisions required thereto.
Calvert, Sam	3/24/2023	0.5	Review of withdrawal funding patterns and determination of analyses required.
Calvert, Sam	3/24/2023	0.7	Call with preferred equity holders team, Milbank team, HL team, K&E team, D. Barse (CEL), A. Carr (CEL), R. Campagna, S. Schreiber and A. Ciriello (all A&M) re: interco balance at petition date, various analyses and next steps for resolution.
Calvert, Sam	3/24/2023	1.2	Review of and revisions to presentation ahead of internal discussion.
Calvert, Sam	3/24/2023	0.3	Call with A. Ciriello (A&M) re: intercompany analysis re: consenting users impact on liability transfers.
Calvert, Sam	3/24/2023	0.4	Call with G. Wang and A. San Luis (both A&M) re: quantifying consenting users in lending program.
Calvert, Sam	3/24/2023	1.6	Pulling in withdrawals and deposit data from prior schedules for purposes of additional analysis.
Calvert, Sam	3/24/2023	0.4	Call with A. Ciriello (A&M) re: intercompany analysis re: additional slides to add to interco presentation.
Campagna, Robert	3/24/2023	0.5	Call with S. Calvert and S. Schreiber (A&M) re: latest intercompany presentation and revisions required thereto.
Campagna, Robert	3/24/2023	0.7	Call with preferred equity holders team, Milbank team, HL team, K&E team, D. Barse (CEL), A. Carr (CEL), S. Calvert, S. Schreiber and A. Ciriello (all A&M) re: interco balance at petition date, various analyses and next steps for resolution.
Campagna, Robert	3/24/2023	0.6	Review intercompany materials prior to call with Pref Equity advisors.
Campagna, Robert	3/24/2023	0.5	Call with S. Schreiber, A. Ciriello (A&M) regarding updates to intercompany claims analysis
Ciriello, Andrew	3/24/2023	0.4	Call with S. Calvert (A&M) re: intercompany analysis re: additional slides to add to interco presentation.

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Ciriello, Andrew	3/24/2023	0.7	Call with preferred equity holders team, Milbank team, HL team, K&E team, D. Barse (CEL), A. Carr (CEL), R. Campagna, S. Schreiber and S. Calvert (all A&M) re: interco balance at petition date, various analyses and next steps for resolution.
Ciriello, Andrew	3/24/2023	0.9	Review and comment on revised intercompany claims presentation and supporting analysis
Ciriello, Andrew	3/24/2023	0.3	Call with S. Calvert (A&M) re: intercompany analysis re: consenting users impact on liability transfers.
Ciriello, Andrew	3/24/2023	0.5	Call with R. Campagna, S. Schreiber (A&M) regarding updates to intercompany claims analysis
Kinealy, Paul	3/24/2023	0.7	Analyze draft notice of amended bar date and potential edits.
Kinealy, Paul	3/24/2023	1.4	Research noticing issue from B. Karpuk (Stretto) and follow up with Celsius and K&E re: same.
Negangard, Kevin	3/24/2023	0.6	Correspondence with project team regarding the efforts to document and assess the IT environment.
San Luis, Ana	3/24/2023	0.4	Call with S. Calvert and G. Wang (A&M) re: quantifying Consenting Users in lending program.
Schreiber, Sam	3/24/2023	0.7	Call with preferred equity holders team, Milbank team, HL team, K&E team, D. Barse (CEL), A. Carr (CEL), R. Campagna, S. Calvert and A. Ciriello (all A&M) re: interco balance at petition date, various analyses and next steps for resolution.
Schreiber, Sam	3/24/2023	0.5	Call with R. Campagna, A. Ciriello (A&M) regarding updates to intercompany claims analysis.
Schreiber, Sam	3/24/2023	0.6	Analyze valuation methodology in draft Stout results.
Schreiber, Sam	3/24/2023	0.5	Call with R. Campagna and S. Calvert (A&M) re: latest intercompany presentation and revisions required thereto.
Wadzita, Brent	3/24/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: finalizing exhibits for statements and schedules amendments.
Wang, Gege	3/24/2023	0.4	Call with S. Calvert and A. San Luis (A&M) re: quantifying Consenting Users in lending program.
Calvert, Sam	3/25/2023	0.5	Call with A. Ciriello (A&M) re: interco presentation.
Calvert, Sam	3/25/2023	2.2	Running net withdrawals analysis and creating various outputs into intercompany context.
Calvert, Sam	3/25/2023	1.4	Further revisions to graphics and outputs related to intercompany presentation and description of situation prior to the Pause.
Calvert, Sam	3/25/2023	1.1	Revisions to intercompany analysis following receipt of comments from S. Schreiber (A&M).
Calvert, Sam	3/25/2023	1.6	Working session with A. Ciriello (A&M) re: edits and next steps to interco analysis / presentation.
Ciriello, Andrew	3/25/2023	0.6	Revise and distribute updated draft of intercompany claims analysis
Ciriello, Andrew	3/25/2023	0.3	Correspond with M3 team regarding status of intercompany claims analysis

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Ciriello, Andrew	3/25/2023	0.6	Finalize and distribute comparison of Stout valuation as compared to recent Freezes
Ciriello, Andrew	3/25/2023	0.9	Review and comment on further revised intercompany claims presentation and supporting analysis
Ciriello, Andrew	3/25/2023	1.6	Working session with S. Calvert (A&M) re: edits and next steps to interco analysis / presentation.
Ciriello, Andrew	3/25/2023	0.5	Call with S. Calvert (A&M) re: interco presentation updates.
Kinealy, Paul	3/25/2023	0.7	Follow up re noticing issues with Stretto and A&M teams.
Schreiber, Sam	3/25/2023	0.4	Review comparison of valuation results against latest coin report.
Ciriello, Andrew	3/26/2023	0.3	Correspond with A&M team regarding updates to the intercompany claims analysis presentation
Ciriello, Andrew	3/26/2023	0.6	Update and distribute revised draft of intercompany claims analysis presentation
Schreiber, Sam	3/26/2023	1.3	Prepare comments related to draft intercompany analysis.
Allison, Roger	3/27/2023	0.4	Call with Celsius, K&E and H. Bixler, P. Kinealy, R. Allison, B. Wadzita (A&M) to discuss retail customer balances and next steps
Bixler, Holden	3/27/2023	0.4	Call with Celsius, K&E and P. Kinealy, R. Allison, B. Wadzita (A&M) to discuss retail customer balances and next steps.
Brantley, Chase	3/27/2023	0.2	Provide workplan updates to team ahead of weekly PMO meeting.
Brantley, Chase	3/27/2023	0.4	Respond to daily mined BTC questions re: mining KEIP targets.
Calvert, Sam	3/27/2023	1.3	Revisions to intercompany analysis per internal comments received.
Calvert, Sam	3/27/2023	0.8	Creation of schedule to outline basis of intercompany entries across the various entities.
Calvert, Sam	3/27/2023	2.4	Revising of intercompany analysis and presentation to present solely from LLC perspective.
Calvert, Sam	3/27/2023	2.8	Review of intercompany accounting data in QuickBooks for lending entities relationship to LLC and CNL.
Calvert, Sam	3/27/2023	1.0	Call with R. Campagna, S. Schreiber and A. Ciriello (all A&M) re: revised intercompany deck and additional edits.
Campagna, Robert	3/27/2023	0.6	Financial analysis related to proposed KEIP metrics.
Campagna, Robert	3/27/2023	1.1	Review / comments on draft intercompany analysis deck.
Campagna, Robert	3/27/2023	1.0	Call with S. Calvert, S. Schreiber and A. Ciriello (all A&M) re: revised intercompany deck and additional edits to make thereto
Ciriello, Andrew	3/27/2023	1.0	Call with R. Campagna, S. Schreiber and S. Calvert (all A&M) re: revised intercompany deck and additional edits to make thereto.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Ciriello, Andrew	3/27/2023	0.7	Comment on revised draft on intercompany claims analysis presentation
Ciriello, Andrew	3/27/2023	0.2	Correspond with accounting team regarding intercompany claims analysis
Ciriello, Andrew	3/27/2023	0.8	Review third party presentation materials relevant to in process intercompany claims analysis
Ciriello, Andrew	3/27/2023	0.3	Revise presentation materials ahead of weekly update call with A&M team
Colangelo, Samuel	3/27/2023	0.4	Update PMO deck and support files for the week of 3/27.
Kinealy, Paul	3/27/2023	1.6	Research token vesting schedules for potential claims and follow up with Celsius operations re: same.
Kinealy, Paul	3/27/2023	0.4	Call with Celsius, K&E and H. Bixler, R. Allison, B. Wadzita (A&M) to discuss retail customer balances and next steps.
Kinealy, Paul	3/27/2023	0.3	Research noticing inquiry from Stretto re schedule amendments.
Schreiber, Sam	3/27/2023	1.1	Review updated intercompany analysis and presentation materials.
Schreiber, Sam	3/27/2023	1.0	Call with R. Campagna, S. Calvert and A. Ciriello (all A&M) re: revised intercompany deck and additional edits to make thereto.
Wadzita, Brent	3/27/2023	0.4	Call with Celsius, K&E and H. Bixler, P. Kinealy, R. Allison, B. Wadzita (A&M) to discuss retail customer balances and next steps.
Wadzita, Brent	3/27/2023	0.9	Review retail customer transactions to identify retail users making withdrawals in the 90 days prefiling.
Brantley, Chase	3/28/2023	0.6	Respond to estimated timeline for rigs online questions re: mining KEIP targets.
Calvert, Sam	3/28/2023	2.4	Continued development of intercompany basis for lending entities.
Calvert, Sam	3/28/2023	0.2	Call with A. Ciriello (A&M) re: intercompany updates and next steps on the analysis / timeline with other parties.
Calvert, Sam	3/28/2023	1.0	Call with A. Ciriello, S. Calvert (A&M) to discuss intercompany transactions with lending entities.
Calvert, Sam	3/28/2023	1.1	Development of intercompany basis for lending entities.
Calvert, Sam	3/28/2023	1.9	Development of presentation to describe lending relationships with CNL and LLC.
Campagna, Robert	3/28/2023	0.6	Final review of KEIP motion and edits.
Campagna, Robert	3/28/2023	1.2	Review and provide round one comments to draft KEIP motion.
Campagna, Robert	3/28/2023	0.8	Call with K. Ehrler, T. Biggs, J. Magliano (M3) and S. Schreiber, A. Ciriello (A&M) to discuss KEIP and intercompany claims
Campagna, Robert	3/28/2023	0.8	Call with S. Schreiber (A&M) and Celsius team to discuss plan distributions and emergence workstreams.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Ciriello, Andrew	3/28/2023	0.4	Review and comment on alt coin monetization proposal
Ciriello, Andrew	3/28/2023	0.2	Call with G. Hensley (K&E) to discuss institutional loans and borrowings
Ciriello, Andrew	3/28/2023	1.0	Call with S. Calvert (A&M) to discuss intercompany transactions with lending entities
Ciriello, Andrew	3/28/2023	0.7	Further review third party presentation materials relevant to in process intercompany claims analysis
Ciriello, Andrew	3/28/2023	0.2	Call with S. Calvert (A&M) re: intercompany updates and next steps on the analysis / timeline with other parties.
Ciriello, Andrew	3/28/2023	0.8	Call with K. Ehrler, T. Biggs, J. Magliano (M3) and R. Campagna, S. Schreiber (A&M) to discuss KEIP and intercompany claims
Kinealy, Paul	3/28/2023	0.3	Analyze updated parties in interest list and advise legal team re same.
Kinealy, Paul	3/28/2023	0.6	Analyze final vesting schedule and potential claims and advise O. Ganot (Celsius) re same.
Schreiber, Sam	3/28/2023	0.8	Call with K. Ehrler, T. Biggs, J. Magliano (M3) and R. Campagna, A. Ciriello (A&M) to discuss KEIP and intercompany claims
Schreiber, Sam	3/28/2023	0.8	Call with R. Campagna (A&M) and Celsius team to discuss plan distributions and emergence workstreams.
Allison, Roger	3/29/2023	0.9	Call with Celsius and H. Bixler, P. Kinealy, A. San Luis, G. Wang, R. Allison, B. Wadzita (A&M) re: retail customer loan winddown's and return of collateral.
Bixler, Holden	3/29/2023	0.9	Call with Celsius and P. Kinealy, A. San Luis, G. Wang, R. Allison, B. Wadzita (A&M) re: retail customer loan winddown's and return of collateral.
Brantley, Chase	3/29/2023	0.6	Call with Stout team, Celsius team, B. Beasley (CVP), R. Campagna, S. Schreiber, C. Dailey, A. Ciriello and S. Colangelo (all A&M) for weekly valuation update.
Brantley, Chase	3/29/2023	0.6	Continue to respond to questions re: rig status and estimate for deployment.
Calvert, Sam	3/29/2023	1.4	Build up of CNL coin asset base post novation.
Calvert, Sam	3/29/2023	0.5	Updates to presentation describing lending relationships with CNL and LLC.
Calvert, Sam	3/29/2023	0.4	Call with D. Tappen (CEL) re: changes to coin treatment on revised intercompany deck.
Calvert, Sam	3/29/2023	0.3	Correspondence with N. Schleifer (Galaxy) re: closing accounting entries related to GK8 sale.
Calvert, Sam	3/29/2023	0.5	Call with D. Tappen (CEL) and A. Ciriello (A&M) re: changes to coin treatment on revised intercompany deck.
Calvert, Sam	3/29/2023	1.0	Call with A. Seetharaman, D. Tappen and L. Koren (CEL) A. Ciriello (A&M) to discuss revised intercompany approach.
Calvert, Sam	3/29/2023	1.0	Call with K&E tax and RX teams, Celsius team, R. Campagna, A. Ciriello, S. Schreiber (all A&M) re: walk through of intercompany deck and potential remedies to tax / RX items.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Calvert, Sam	3/29/2023	2.2	Development of additional intercompany slides related to the assets / liabilities maintained at CNL.
Campagna, Robert	3/29/2023	1.0	Call with K&E tax and RX teams, Celsius team, S. Calvert, A. Ciriello, S. Schreiber (all A&M) re: walk through of intercompany deck and potential remedies to tax / RX items.
Campagna, Robert	3/29/2023	0.6	Call with Stout team, Celsius team, B. Beasley (CVP), A. Ciriello, S. Schreiber, C. Brantley, C. Dailey, and S. Colangelo (all A&M) for weekly valuation update.
Ciriello, Andrew	3/29/2023	0.6	Call with Stout team, Celsius team, B. Beasley (CVP), R. Campagna, S. Schreiber, C. Brantley, C. Dailey, and S. Colangelo (all A&M) for weekly valuation update.
Ciriello, Andrew	3/29/2023	1.0	Call with K&E tax and RX teams, Celsius team, R. Campagna, S. Schreiber, S. Calvert (all A&M) re: walk through of intercompany deck and potential remedies to tax / RX items.
Ciriello, Andrew	3/29/2023	0.3	Partial participation in call with D. Tappen (CEL) and S. Calvert (A&M) re: changes to coin treatment on revised intercompany deck.
Ciriello, Andrew	3/29/2023	1.0	Call with A. Seetharaman, D. Tappen and L. Koren (CEL) S. Calvert (A&M) to discuss revised intercompany approach.
Ciriello, Andrew	3/29/2023	0.4	Call with N. Shaker (Elementus), T. Biggs (M3) regarding on-chain transaction activity reflected in SOFA 3
Ciriello, Andrew	3/29/2023	1.4	Draft preliminary responses to questions from preferred equity advisors regarding intercompany claims
Colangelo, Samuel	3/29/2023	0.6	Call with Stout team, Celsius team, B. Beasley (CVP), R. Campagna, S. Schreiber, C. Brantley, A. Ciriello, C. Dailey (all A&M) for weekly valuation update.
Dailey, Chuck	3/29/2023	0.6	Call with Stout team, Celsius team, B. Beasley (CVP), R. Campagna, S. Schreiber, C. Brantley, A. Ciriello, and S. Colangelo (all A&M) for weekly valuation update.
Kinealy, Paul	3/29/2023	0.3	Research contract rejection inquiry from S. Colangelo (A&M) and Celsius operations and advise re same.
Kinealy, Paul	3/29/2023	0.4	Research lease counterparty inquiry from B. Airey (Celsius).
Kinealy, Paul	3/29/2023	0.9	Call with Celsius and H. Bixler, A. San Luis, G. Wang, R. Allison, B. Wadzita (A&M) re: retail customer loan winddown's and return of collateral.
San Luis, Ana	3/29/2023	0.9	Call with Celsius and H. Bixler, P. Kinealy, A. San Luis, G. Wang, R. Allison, B. Wadzita (A&M) re: retail customer loan winddown's and return of collateral.
Schreiber, Sam	3/29/2023	0.6	Call with Stout team, Celsius team, B. Beasley (CVP), R. Campagna, A. Ciriello, C. Brantley, C. Dailey, and S. Colangelo (all A&M) for weekly valuation update.
Schreiber, Sam	3/29/2023	1.0	Call with K&E tax and RX teams, Celsius team, R. Campagna, A. Ciriello, S. Calvert (all A&M) re: walk through of intercompany deck and potential remedies to tax / RX items.
Schreiber, Sam	3/29/2023	1.6	Review Celsius plan to convert various coins.

*Exhibit D*

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Wadzita, Brent	3/29/2023	0.9	Call with Celsius and H. Bixler, P. Kinealy, A. San Luis, G. Wang, R. Allison, B. Wadzita (A&M) re: retail customer loan winddown's and return of collateral.
Wang, Gege	3/29/2023	0.9	Call with Celsius and H. Bixler, P. Kinealy, A. San Luis, G. Wang, R. Allison, B. Wadzita (A&M) re: retail customer loan winddown's and return of collateral.
Allison, Roger	3/30/2023	2.4	Update collateral source analysis re: company notes
Brantley, Chase	3/30/2023	0.5	Call with R. Campagna, S. Schreiber, A. Ciriello, C. Dailey, S. Colangelo (all A&M) Centerview, Celsius, and Stout teams to discuss valuation updates and open items.
Calvert, Sam	3/30/2023	0.5	Call with R. Campagna, A. Ciriello (A&M) to discuss updates to intercompany claims analysis
Calvert, Sam	3/30/2023	1.3	Updates to interco presentation following discussion with A. Ciriello (A&M).
Calvert, Sam	3/30/2023	0.5	Call with A. Ciriello (A&M) re: additional comments and slides to create for interco summary.
Calvert, Sam	3/30/2023	1.5	Simplified capital expenditure, advance payments and depreciation summary for mining diligence.
Calvert, Sam	3/30/2023	2.1	Review of variance between original intercompany entries between CNL and LLC and current proposed entries and sources thereto.
Calvert, Sam	3/30/2023	1.4	Developing additional slides for presentation to bridge the variance between original entries and current proposed entries.
Calvert, Sam	3/30/2023	0.5	Call with Celsius team, K&E team, R. Campagna, S. Schreiber and A. Ciriello (A&M) re: intercompany bottoms up build presentation and next steps on distribution.
Calvert, Sam	3/30/2023	0.4	Review of version over version changes to the mining model and inclusion of additional tab to provide insights thereto.
Calvert, Sam	3/30/2023	1.3	Revisions to intercompany based on feedback received from K&E and A&M teams.
Campagna, Robert	3/30/2023	0.5	Call with R. S. Schreiber, A. Ciriello, C. Brantley, C. Dailey, S. Colangelo (all A&M) Centerview, Celsius, and Stout teams to discuss valuation updates and open items.
Campagna, Robert	3/30/2023	0.5	Call with Celsius team, K&E team, S. Calvert, S. Schreiber and A. Ciriello (A&M) re: intercompany bottoms up build presentation and next steps on distribution
Campagna, Robert	3/30/2023	0.5	Call with S. Calvert, A. Ciriello (A&M) to discuss updates to intercompany claims analysis
Ciriello, Andrew	3/30/2023	0.5	Call with S. Calvert (A&M) re: additional comments and slides to create for interco summary.
Ciriello, Andrew	3/30/2023	0.5	Call with R. Campagna, S. Calvert (A&M) to discuss updates to intercompany claims analysis
Ciriello, Andrew	3/30/2023	0.5	Call with Celsius team, K&E team, R. Campagna, S. Schreiber and S. Calvert (A&M) re: intercompany bottoms up build presentation and next steps on distribution.
Ciriello, Andrew	3/30/2023	0.5	Call with R. Campagna, S. Schreiber, C. Brantley, C. Dailey, S. Colangelo (all A&M) Centerview, Celsius, and Stout teams to discuss valuation updates and open items.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Colangelo, Samuel	3/30/2023	0.5	Call with R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, C. Dailey (all A&M) Centerview, Celsius, and Stout teams to discuss valuation updates and open items.
Dailey, Chuck	3/30/2023	1.5	Review orderly wind down presentation provided by potential buyer
Dailey, Chuck	3/30/2023	1.2	Review plan term sheet provided by potential buyer
Dailey, Chuck	3/30/2023	0.8	Review transaction presentations provided by potential buyer
Dailey, Chuck	3/30/2023	1.6	Create comparison of A&M wind down analysis to proposed wind down from potential buyer
Kinealy, Paul	3/30/2023	0.7	Research contract inquiry from K&E and advise re same.
Kinealy, Paul	3/30/2023	0.4	Research creditor inquiry from Celsius operations and follow up with creditor re payment.
Schreiber, Sam	3/30/2023	0.5	Call with Celsius team, K&E team, R. Campagna, S. Calvert and A. Ciriello (A&M) re: intercompany bottoms up build presentation and next steps on distribution.
Schreiber, Sam	3/30/2023	0.5	Call with R. Campagna, A. Ciriello, C. Brantley, C. Dailey, S. Colangelo (all A&M) Centerview, Celsius, and Stout teams to discuss valuation updates and open items.
Allison, Roger	3/31/2023	2.7	Analyze current parties in interest list and add new parties
Brantley, Chase	3/31/2023	0.5	Call with J. Fan (CEL) and S. Calvert (A&M) re: Celsius mining capex, advanced payments and depreciation builds.
Calvert, Sam	3/31/2023	1.1	Updates to capex and advanced payments build for mining.
Calvert, Sam	3/31/2023	0.7	Continued review of novation date freeze and revisions to intercompany analysis.
Calvert, Sam	3/31/2023	0.3	Call with A. Ciriello (A&M) re: data production for UCC requests re: interco summary.
Calvert, Sam	3/31/2023	0.8	Call with potential bidder team and A. Ciriello (A&M) re: latest MOR and other financial reporting metrics.
Calvert, Sam	3/31/2023	0.5	Call with J. Fan (CEL) and C. Brantley (A&M) re: Celsius mining capex, advanced payments and depreciation builds.
Calvert, Sam	3/31/2023	2.1	Preparing for upcoming call with potential bidder re: various requests mentioned on prior call and related analyses required.
Campagna, Robert	3/31/2023	1.7	Review excel support for intercompany analysis in preparation for meeting with special committee.
Campagna, Robert	3/31/2023	0.4	Prepare analysis of professional fees at request of D. Barse (Celsius).
Campagna, Robert	3/31/2023	0.5	Call with A. Ciriello (A&M) to discuss intercompany claims analysis
Campagna, Robert	3/31/2023	0.5	Call with potential auditor, K&E, Celsius, NovaWulf, and S. Schreiber (A&M) to discuss next steps regarding potential audits.



*Exhibit D*

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Ciriello, Andrew	3/31/2023	0.3	Correspond with Celsius finance team and A&M team regarding historical freeze reports
Ciriello, Andrew	3/31/2023	0.5	Call with R. Campagna (A&M) to discuss intercompany claims analysis
Ciriello, Andrew	3/31/2023	0.8	Call with potential bidder team and S. Calvert (A&M) re: latest MOR and other financial reporting metrics.
Ciriello, Andrew	3/31/2023	0.3	Correspond with A&M and K&E teams regarding intercompany analysis and roll out to other advisor groups
Ciriello, Andrew	3/31/2023	0.3	Call with S. Calvert (A&M) re: data production for UCC requests re: interco summary.
Colangelo, Samuel	3/31/2023	0.7	Compile BTC reconciliation analysis in response to UCC questions regarding prior coin reports.
Dailey, Chuck	3/31/2023	0.4	Correspondence with Centerview team regarding wind down analysis from potential buyer
Dailey, Chuck	3/31/2023	0.5	Compile open items for potential buyer on wind down differences
Kinealy, Paul	3/31/2023	0.6	Analyze proposed customer contact updates and related issues from L. Workman (Celsius).
Lucas, Emmet	3/31/2023	0.4	Review motions to determine authority to pay sign on bonuses to employees per request of T. Walsh (CEL).
Schreiber, Sam	3/31/2023	0.5	Call with potential auditor, K&E, Celsius, NovaWulf, and R. Campagna (A&M) to discuss next steps regarding potential audits.
<b>Subtotal</b>		<b>403.8</b>	

**BUSINESS PLAN**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Campagna, Robert	3/1/2023	0.5	Review of updated mining business plan based upon update hosting assumptions
Brantley, Chase	3/3/2023	2.8	Analyze latest draft of the mining business plan model and prepare summary schedules of outputs.
Brantley, Chase	3/3/2023	0.6	Call with J. Fan (Celsius) to discuss latest draft of the mining business plan and draft of open items.
Brantley, Chase	3/3/2023	1.1	Continue to review draft of the mining business plan site build and rig replacement assumptions.
Brantley, Chase	3/6/2023	0.4	Correspond with the Company re: GXD energy costs in the mining model.
Campagna, Robert	3/6/2023	0.8	Review updated mining business plan prior to providing to valuation firm.
Schreiber, Sam	3/6/2023	1.9	Analyze updated draft of mining business plan model.
Bixler, Holden	3/7/2023	0.4	Call with J. Golding (CEL), D. Latona, J. Ryan (K&E), P. Kinealy, C. Brantley, A. Ciriello (A&M) to discuss mining contracts.
Brantley, Chase	3/7/2023	0.4	Call with J. Golding (CEL), D. Latona, J. Ryan (K&E), H. Bixler, P. Kinealy, A. Ciriello (A&M) to discuss mining contracts

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Ciriello, Andrew	3/7/2023	0.4	Call with J. Golding (CEL), D. Latona, J. Ryan (K&E), H. Bixler, P. Kinealy, C. Brantley (A&M) to discuss mining contracts
Kinealy, Paul	3/7/2023	0.4	Call with J. Golding (CEL), D. Latona, J. Ryan (K&E), H. Bixler, P. Kinealy, C. Brantley, A. Ciriello (A&M) to discuss mining contracts.
Schreiber, Sam	3/7/2023	1.8	Analyze Oklahoma energy rates in support of mining projections.
Campagna, Robert	3/8/2023	0.5	Analysis of equipment recovery values associated with mining business.
Campagna, Robert	3/8/2023	1.2	Review of retail borrower draft settlement for use in wind down analysis / comparison to transaction.
Ciriello, Andrew	3/8/2023	0.2	Call with S. Schreiber, E. Lucas (A&M) to discuss operational initiatives to facilitate plan of reorganization
Lucas, Emmet	3/8/2023	0.2	Call with S. Schreiber, A. Ciriello (both A&M) to discuss operational initiatives to facilitate plan of reorganization
Schreiber, Sam	3/8/2023	0.2	Call with A. Ciriello, E. Lucas (A&M) to discuss operational initiatives to facilitate plan of reorganization
Campagna, Robert	3/9/2023	2.2	Review of draft wind down presentation and supporting analysis. Propose edits to same.
Brantley, Chase	3/10/2023	0.5	Analyze site visit recap report of Celsius proprietary sites.
Ciriello, Andrew	3/10/2023	0.3	Review and synthesize March workshop presentation materials on operational preparedness for emergence
Brantley, Chase	3/13/2023	0.2	Call with B. Beasley (Centerview) to discuss timing of mining business plan projections.
Brantley, Chase	3/13/2023	1.0	Call with C. Ferraro, J. Fan, Q. Lawlor (Celsius) to discuss mining business plan model.
Brantley, Chase	3/13/2023	1.8	Analyze summary outputs of mining business model and prepare key metrics to review with the Company.
Brantley, Chase	3/14/2023	0.4	Respond to questions from Centerview re: status of rigs in current mining model.
Brantley, Chase	3/14/2023	0.3	Analyze corporate cost allocation structure in latest mining business plan model.
Brantley, Chase	3/15/2023	0.4	Call with D. Albert (Celsius) to discuss latest mining CapEx forecast.
Brantley, Chase	3/15/2023	0.5	Call with Centerview team to discuss assumptions in the mining business plan model.
Brantley, Chase	3/16/2023	0.3	Respond to questions from Centerview re: rigs online, offline and in storage.
Brantley, Chase	3/16/2023	0.5	Call with D. Albert, J. Fan, Q. Lawlor (Celsius) to discuss new site build projections.
Brantley, Chase	3/16/2023	0.2	Correspond with the Company re: historical financial packs for mining as part of a request from Centerview.
Brantley, Chase	3/16/2023	0.4	Call with J. Fan (Celsius) to discuss agenda and summary of outputs for mining discussion with bidder.

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**BUSINESS PLAN**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/16/2023	1.0	Call with C. Ferraro, J. Fan, Q. Lawlor (Celsius) and potential bidder to discuss mining business plan assumptions.
Brantley, Chase	3/17/2023	0.5	Call with J. Fan, Q. Lawlor (Celsius) to discuss power output assumptions.
Brantley, Chase	3/17/2023	1.0	Follow up call with C. Ferraro, D. Albert, J. Fan, Q. Lawlor (Celsius) and potential bidder to discuss revisions to mining model assumptions.
Brantley, Chase	3/17/2023	0.4	Finalize and share revised mining business plan and outline of changes to prior draft with Centerview.
Brantley, Chase	3/17/2023	0.4	Respond to questions from Centerview re: contract assumptions in the mining business plan.
Brantley, Chase	3/17/2023	0.5	Call with Centerview team and S. Calvert (A&M) to discuss capex assumptions in the mining business plan model.
Calvert, Sam	3/17/2023	0.6	Call with CVP and C. Brantley (A&M) re: mining business plan.
Schreiber, Sam	3/17/2023	1.6	Review updated mining business plan.
Brantley, Chase	3/18/2023	0.2	Correspond with team re: sharing the mining business plan with UCC.
Brantley, Chase	3/20/2023	0.5	Call with potential bidder team, J. Fan (Celsius) and S. Calvert (A&M) re: depreciation in mining model.
Calvert, Sam	3/20/2023	0.5	Call with potential bidder team, J. Fan (Celsius) and C. Brantley (A&M) re: depreciation in mining model.
Schreiber, Sam	3/20/2023	1.8	Continue review of updated mining business plan
Brantley, Chase	3/21/2023	0.5	Call with J. Fan (Celsius) and NovaWulf team to discuss revenue recognition and profit share of Hardin contract.
Campagna, Robert	3/21/2023	2.1	Review of mining business plan model in connection with newco.
Brantley, Chase	3/22/2023	0.4	Call with Celsius, NovaWulf, and S. Schreiber (A&M) to discuss mining business plan assumptions.
Brantley, Chase	3/22/2023	0.5	Call with Centerview, S. Schreiber, S. Calvert (A&M) regarding mining business plan inputs.
Brantley, Chase	3/22/2023	0.7	Analyze depreciation assumptions to be used in the mining business plan based on MACRS table.
Calvert, Sam	3/22/2023	0.5	Call with Centerview, S. Schreiber, C. Brantley (A&M) regarding mining business plan inputs.
Schreiber, Sam	3/22/2023	0.4	Call with Celsius, NovaWulf, and C. Brantley (A&M) to discuss mining business plan assumptions.
Schreiber, Sam	3/22/2023	0.5	Call with Centerview, C. Brantley, S. Calvert (A&M) regarding mining business plan inputs.
Brantley, Chase	3/23/2023	0.6	Correspond with the Company re: asset splits for purposes of depreciation.
Brantley, Chase	3/24/2023	1.2	Prepare outline of pro forma balance sheet to identify asset buckets for depreciation

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**BUSINESS PLAN**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Campagna, Robert	3/24/2023	0.8	Review of updated mining business plan and key assumptions as input to valuation work.
Brantley, Chase	3/27/2023	1.0	Participate in call with C. Ferraro, J. Fan (Celsius), S. Calvert (A&M) and Centerview to discuss the mining business plan.
Brantley, Chase	3/27/2023	0.2	Call with J. Fan (Celsius) to discuss open items in the mining business plan.
Calvert, Sam	3/27/2023	1.0	Participate in call with C. Ferraro, J. Fan (Celsius), C. Brantley (A&M) and Centerview to discuss the mining business plan.
Brantley, Chase	3/28/2023	0.8	Revise balance sheet asset allocation for purposes of depreciation estimate and share with team.
Brantley, Chase	3/28/2023	0.3	Prepare schedule and correspond with the Company re: capital spend based on financials.
Brantley, Chase	3/28/2023	0.4	Finalize and share with Centerview pro forma balance sheet of assets for purposes of calculating depreciation.
Brantley, Chase	3/28/2023	0.7	Follow up call with C. Ferraro, J. Fan (Celsius), S. Calvert (A&M) and Centerview to discuss the mining business plan.
Brantley, Chase	3/28/2023	0.5	Call with J. Fan (Celsius) and potential bidder to discuss latest feedback from the Company on the mining business plan.
Brantley, Chase	3/28/2023	0.6	Draft summary of responses to open items discussed with the Company and Centerview re: mining business plan.
Calvert, Sam	3/28/2023	0.7	Call with Celsius team, CVP and C. Brantley (A&M) re: mining business plan.
Campagna, Robert	3/28/2023	1.4	Review of updated mining business plan and key assumption.
Campagna, Robert	3/28/2023	0.4	Prepare summary of rigs that are mining / to be mining by location.
Brantley, Chase	3/29/2023	1.7	Analyze latest draft of the mining business plan and compare to prior distributed version.
Brantley, Chase	3/29/2023	1.0	Call with J. Fan, Q. Lawlor (Celsius) and potential bidder to discuss new site build assumptions in the mining business plan.
Brantley, Chase	3/29/2023	0.4	Call with J. Fan (Celsius) to discuss schedule of capital spend based on historical financials.
Campagna, Robert	3/29/2023	0.6	Discussion with C. Ferraro related to mining / mining rig counts.
Brantley, Chase	3/30/2023	1.1	Continue to review comparison between latest mining business plan and prior version.
Brantley, Chase	3/30/2023	0.5	Correspond with team re: building historical 2022 schedule of capital spend based on financials.
Campagna, Robert	3/30/2023	0.9	Call with T. Ramos (Celsius) to discuss NewCo set up and org structure.
Campagna, Robert	3/30/2023	1.2	Review of detailed mining plan from bidder materials.
Schreiber, Sam	3/30/2023	0.8	Review updates to mining business plan

*Exhibit D*

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**BUSINESS PLAN**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/31/2023	0.3	Provide draft and respond to questions re: historical capital spend with Centerview.
Brantley, Chase	3/31/2023	0.7	Analyze and provide comments for historical 2022 schedule of capital spend.

**Subtotal** **57.2**

**CASE ADMINISTRATION**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	3/6/2023	0.3	Review markup to NDA for potential accounting firm.
Schreiber, Sam	3/6/2023	1.4	Update weekly project management presentation for latest case developments and workstreams.
Schreiber, Sam	3/13/2023	0.9	Update weekly project management presentation for latest case developments and workstreams.
Schreiber, Sam	3/20/2023	1.4	Update work in progress document for tracking disclosure statement workstreams.
Schreiber, Sam	3/20/2023	0.6	Update weekly project management presentation for activity for week of 3/20.
Schreiber, Sam	3/27/2023	0.7	Update weekly project management materials for latest case developments and workstream status.

**Subtotal** **5.3**

**CASH FORECASTS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/1/2023	0.6	Review latest draft of Hardin hosting contract.
Brantley, Chase	3/1/2023	0.6	Analyze monthly reconciliation template for GXD hosting contract and compare to internal cash flow model assumptions.
Brantley, Chase	3/1/2023	0.6	Review warranty report of Midland assets after discussion with the mining sub committee.
Lucas, Emmet	3/1/2023	0.6	Review proposed plan term sheet for potential impacts to cash forecast assumptions.
Lucas, Emmet	3/1/2023	0.4	Prepare weekly forecast pack per request of Y. Choi (CEL).
Lucas, Emmet	3/1/2023	1.2	Update supporting calculations, assumptions in GK8 forecast for new transactional tax impacts on liquidity.
Brantley, Chase	3/2/2023	0.3	Correspond with the Company re: customs refund.
Brantley, Chase	3/2/2023	0.4	Review team comments re: monthly reconciliation template for GXD hosting contract.
Brantley, Chase	3/2/2023	0.2	Correspond with the Company and K&E re: engaging counterparty for coin sales.

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**CASH FORECASTS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/2/2023	0.8	Analyze and provide comments for weekly report for the week ending February 24.
Campagna, Robert	3/2/2023	1.3	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Campagna, Robert	3/2/2023	0.6	Review of potential trust structure to hold illiquid assets.
Campagna, Robert	3/2/2023	0.4	Review stETH liquidity planning and related analysis.
Colangelo, Samuel	3/2/2023	0.4	Reconcile cash model / bank activity for the week ending 2/24 and mark tracked payments accordingly.
Colangelo, Samuel	3/2/2023	0.5	Assemble support for grouped bank transactions for the period 2/27-3/2 per confirmations received from Celsius.
Colangelo, Samuel	3/2/2023	0.5	Review non-debtor affiliate payment tracker and reconcile with data provided by Celsius.
Colangelo, Samuel	3/2/2023	0.8	Assemble OCP payment ledger per internal request and reconcile with appropriate transactions in bank activity.
Lucas, Emmet	3/2/2023	0.3	Update February 24th budget-to-actuals report per categorizations, cap tracking inputs from S. Colangelo (A&M).
Lucas, Emmet	3/2/2023	0.4	Prepare 2022 postpetition direct cash flow report per request of Y. Choi (CEL).
Lucas, Emmet	3/2/2023	0.6	Update February 24th budget-to-actuals report per comments of C. Brantley (A&M).
Lucas, Emmet	3/2/2023	1.9	Prepare February reconciliation report for cash activity as required under 3rd Interim Cash Management Order.
Lucas, Emmet	3/2/2023	0.9	Prepare February intercompany report as required under 3rd cash management order.
Lucas, Emmet	3/2/2023	1.3	Update February 24th budget-to-actuals report for presentation of restricted cash, GK8 sales proceeds.
Brantley, Chase	3/3/2023	0.3	Participate in call with E. Lucas, C. Dailey (both A&M), M3 to review wind down analysis, weekly cash report.
Dailey, Chuck	3/3/2023	0.3	Participate in call with C. Brantley, E. Lucas (both A&M), M3 to review wind down analysis, weekly cash report
Lucas, Emmet	3/3/2023	0.3	Participate in call with C. Brantley, C. Dailey (both A&M), M3 to review wind down analysis, weekly cash report.
Lucas, Emmet	3/3/2023	1.4	Update model mechanics in cash flow forecast to roll forward into week ending March 10th for draft outputs.
Lucas, Emmet	3/3/2023	0.9	Reconcile March 10th payroll file to assumptions in cash flow forecast to adjust assumptions in model.
Lucas, Emmet	3/3/2023	0.6	Update professional fee tracker for update invoices received.
Brantley, Chase	3/6/2023	0.3	Review and February management reporting ahead of sharing with K&E.
Campagna, Robert	3/6/2023	0.6	Finalize / approve 2/17 coin report for posting.

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**CASH FORECASTS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Lucas, Emmet	3/6/2023	0.4	Update rig performance schedules in March 3rd budget-to-actuals based on additional information provided by P. Holert (CEL).
Lucas, Emmet	3/6/2023	0.9	Reconcile curtailment impacts at Mining into assumptions in cash flow forecast.
Lucas, Emmet	3/6/2023	2.3	Prepare draft deliverable of budget-to-actuals report for week ended March 3rd.
Lucas, Emmet	3/6/2023	0.4	Update professional fee tracker, forecast inputs for recently filed fee applications.
Lucas, Emmet	3/6/2023	1.8	Update professional fee forecast, output schedules for new advisors in cash flow forecast.
Brantley, Chase	3/7/2023	0.7	Prepare margin schedule for ancillary services and discuss with the mining team.
Brantley, Chase	3/7/2023	0.3	Reviewed historical energy price data provided by new hosting contract and correspond with K&E re: sharing.
Calvert, Sam	3/7/2023	1.2	Roll forward of mining cash flow model for cash forecast update.
Campagna, Robert	3/7/2023	0.6	Review and finalize coin report for week ending Feb 17th.
Campagna, Robert	3/7/2023	0.7	Review and finalize coin report for week ending Feb 24th.
Campagna, Robert	3/7/2023	0.7	Finalize / approve monthly cash report for filing with Court.
Campagna, Robert	3/7/2023	1.1	Research related to Lido stETH liquidity profile and options.
Colangelo, Samuel	3/7/2023	0.5	Assemble support for grouped bank transactions for the period 3/3-3/7 per confirmations received from Celsius.
Lucas, Emmet	3/7/2023	0.2	Correspond with S. Ludovici (W&C) regarding payment requirements for Gornitzky.
Lucas, Emmet	3/7/2023	0.6	Update VAT assumptions in GK8 cash flow forecast per comments from K&E.
Brantley, Chase	3/8/2023	0.4	Correspond with team re: responding to questions from the Company on capital spend post-petition.
Brantley, Chase	3/8/2023	0.9	Analyze uptime, rig location and hash reports for the week ending March 3.
Calvert, Sam	3/8/2023	0.9	Continued roll forward of mining cash flow model.
Colangelo, Samuel	3/8/2023	0.4	Update grouped bank transactions summary for support of cash reporting per revisions received from Celsius.
Colangelo, Samuel	3/8/2023	0.5	Reconcile cash model / bank activity for the week ending 3/3 and mark tracked payments accordingly.
Lucas, Emmet	3/8/2023	1.3	Update Israel forecast per new inputs provided by L. Koren (CEL) to calculate funding requirements.
Lucas, Emmet	3/8/2023	1.2	Prepare updated historical capital expenditure schedule by vendor, type per request of C. Ferraro (CEL).

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**CASH FORECASTS**

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Lucas, Emmet	3/8/2023	0.6	Reconcile cash flow figures per request of R. Campagna (A&M) for amounts included in opening statement filed with the court.
Lucas, Emmet	3/8/2023	1.2	Update wind down assumptions in GK8 cash flow forecast to understand liquidity restraints, cushion to restricted cash position.
Brantley, Chase	3/9/2023	0.6	Review first GXD hosting invoice and share with team for payment approval.
Campagna, Robert	3/9/2023	1.1	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Lucas, Emmet	3/9/2023	0.3	Correspond with L. Koren (CEL) regarding funding to GK8, subsequent payments to be made by legal entity.
Lucas, Emmet	3/9/2023	0.2	Correspond with L. Wasserman (K&E) regarding banking letters related to funding of GK8.
Lucas, Emmet	3/9/2023	0.4	Reconcile proposed weekly payment file to assumptions included in cash flow forecast.
Lucas, Emmet	3/9/2023	0.6	Update March 3rd budget-to-actuals per comments of C. Brantley (A&M).
Schreiber, Sam	3/9/2023	0.4	Review draft cash flow actuals report.
Brantley, Chase	3/10/2023	0.4	Analyze USDC exposure to banking parties and coordinate outreach to the Company.
Brantley, Chase	3/10/2023	0.2	Respond to questions from team re: deal related expenses in latest cash flow forecast.
Brantley, Chase	3/10/2023	0.4	Correspond with the Company and team re: bounce back of certain payments due from banking parties.
Brantley, Chase	3/10/2023	0.4	Participate in call with E. Lucas (A&M) to discuss cash management strategy at financial institutions.
Brantley, Chase	3/10/2023	0.3	Participate in call with R. Campagna, S. Schreiber, E. Lucas, C. Dailey (A&M), M3 to review weekly cash presentation.
Brantley, Chase	3/10/2023	0.4	Correspond with the Company re: Mawson rig deployment.
Campagna, Robert	3/10/2023	1.3	Planning / analysis related to depository banks and solvency concerns.
Campagna, Robert	3/10/2023	0.3	Participate in call with E. Lucas, S. Schreiber, C. Brantley, C. Dailey (A&M), M3 to review weekly cash presentation.
Ciriello, Andrew	3/10/2023	0.3	Correspond with A&M team regarding vendor payment clearing process for the week ending 3/10
Dailey, Chuck	3/10/2023	0.3	Participate in call with R. Campagna, S. Schreiber, C. Brantley, E. Lucas (A&M), M3 to review weekly cash presentation
Lucas, Emmet	3/10/2023	0.2	Correspond with A. Seetharaman (CEL) regarding banking issues at banking parties, treatment of cash under cash management order.
Lucas, Emmet	3/10/2023	0.3	Participate in call with R. Campagna, S. Schreiber, C. Brantley, C. Dailey (A&M), M3 to review weekly cash presentation.
Lucas, Emmet	3/10/2023	0.4	Correspond with Stretto team about contingency planning surrounding cash management strategy.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Lucas, Emmet	3/10/2023	1.9	Update model mechanics in cash flow forecast to roll forward into week ending March 17th for distributable presentation.
Lucas, Emmet	3/10/2023	0.4	Participate in call with C. Brantley (A&M) to discuss cash management strategy at financial institutions.
Schreiber, Sam	3/10/2023	1.6	Research impacts of potential bank runs on Celsius cash management system.
Schreiber, Sam	3/10/2023	0.3	Participate in call with R. Campagna, E. Lucas, C. Brantley, C. Dailey (A&M), M3 to review weekly cash presentation.
Brantley, Chase	3/11/2023	0.3	Correspond with the Company, K&E and team re: USDC position.
Brantley, Chase	3/11/2023	0.6	Correspond with the mining team re: stablecoins held and potential sale.
Campagna, Robert	3/11/2023	0.9	Correspondence related to Circle and USDC concerns.
Campagna, Robert	3/11/2023	0.4	Call with D. Barse (Celsius) related to depository bank concerns.
Campagna, Robert	3/11/2023	0.8	Rerun math related to USDC on hand and custody, withhold and collateral requirements.
Campagna, Robert	3/11/2023	1.4	Ongoing planning and correspondence related to depository banks and solvency concerns.
Schreiber, Sam	3/11/2023	1.4	Research potential cash holding alternatives.
Schreiber, Sam	3/11/2023	0.8	Analyze USDC holdings and impact of depegging.
Brantley, Chase	3/12/2023	0.6	Review and provide comments to K&E and team regarding statement of current banking situation
Brantley, Chase	3/12/2023	0.4	Respond to questions from K&E re: cash management and account opening.
Brantley, Chase	3/12/2023	0.4	Outline list of immediate cash management items to address and share with team.
Brantley, Chase	3/12/2023	0.7	Correspond with D. Delano (Celsius) re: cash management and treasury related items.
Brantley, Chase	3/12/2023	0.3	Call with J. Fan (Celsius) to review upcoming payments and potential issues to address.
Brantley, Chase	3/12/2023	0.4	Call with banking parties, K&E, Stretto, R. Campagna, E. Lucas, S. Schreiber (A&M) to discuss status of bank accounts and collateralization.
Brantley, Chase	3/12/2023	0.3	Correspond with team and A. Seetharaman (Celsius) and team to discuss AP payments for coming week.
Brantley, Chase	3/12/2023	1.1	Participate in call with R. Campagna, S. Schreiber, E. Lucas (all A&M) to discuss cash management strategy.
Brantley, Chase	3/12/2023	0.3	Participate in call with R. Campagna, S. Schreiber (all A&M), Stretto, K&E to discuss cash management strategy.
Brantley, Chase	3/12/2023	0.4	Call with banking party, K&E, Stretto, R. Campagna, E. Lucas, S. Schreiber (A&M) to discuss status of bank accounts and collateralization.

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**CASH FORECASTS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/12/2023	0.3	Correspond with team re: summary of calls with banking parties.
Campagna, Robert	3/12/2023	1.1	Ongoing planning and correspondence with Stretto team related to depository banks and solvency concerns.
Campagna, Robert	3/12/2023	1.1	Participate in call with E. Lucas, S. Schreiber, C. Brantley (all A&M) to discuss cash management strategy.
Campagna, Robert	3/12/2023	0.4	Call with banking parties, K&E, Stretto, S. Schreiber, E. Lucas, C. Brantley (A&M) to discuss status of bank accounts and collateralization.
Campagna, Robert	3/12/2023	0.3	Participate in call with S. Schreiber, C. Brantley (all A&M), Stretto, K&E to discuss cash management strategy.
Campagna, Robert	3/12/2023	0.4	Call with banking party, K&E, Stretto, S. Schreiber, E. Lucas, C. Brantley (A&M) to discuss status of bank accounts and collateralization.
Campagna, Robert	3/12/2023	0.6	Review / provide comments on proposed public filing / release related to depository bank situation.
Lucas, Emmet	3/12/2023	0.3	Prepare exhibit to accompany statement on banking situation.
Lucas, Emmet	3/12/2023	0.8	Prepare operational impact matrix for potential business disruption issues related to banking issues.
Lucas, Emmet	3/12/2023	0.4	Provide responses to C. Brantley (A&M), K&E into historical data points related to bank accounts.
Lucas, Emmet	3/12/2023	0.4	Call with banking party, K&E, Stretto, R. Campagna, S. Schreiber, C. Brantley (A&M) to discuss status of bank accounts and collateralization.
Lucas, Emmet	3/12/2023	0.6	Review cash management order to understand current authority provided relating to banking issues.
Lucas, Emmet	3/12/2023	0.4	Participate in call with R. Campagna, S. Schreiber, C. Brantley (all A&M), banking party to discuss cash management strategy.
Lucas, Emmet	3/12/2023	0.2	Participate in call with D. Delano (CEL) to discuss cash management strategy.
Lucas, Emmet	3/12/2023	1.1	Participate in call with R. Campagna, S. Schreiber, C. Brantley (all A&M) to discuss cash management strategy.
Schreiber, Sam	3/12/2023	0.4	Call with banking parties, K&E, Stretto, R. Campagna, E. Lucas, C. Brantley (A&M) to discuss status of bank accounts and collateralization.
Schreiber, Sam	3/12/2023	0.4	Call with banking party, K&E, Stretto, R. Campagna, E. Lucas, C. Brantley (A&M) to discuss status of bank accounts and collateralization.
Schreiber, Sam	3/12/2023	0.3	Participate in call with R. Campagna, C. Brantley (all A&M), Stretto, K&E to discuss cash management strategy.
Schreiber, Sam	3/12/2023	1.1	Participate in call with R. Campagna, E. Lucas, C. Brantley (all A&M) to discuss cash management strategy.
Schreiber, Sam	3/12/2023	1.3	Evaluate options for cash holdings in light of shutdowns.
Schreiber, Sam	3/12/2023	0.6	Research impacts of banking turmoil.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/13/2023	0.5	Correspond with D. Delano (Celsius) and Stretto re: opening of new bank accounts.
Brantley, Chase	3/13/2023	0.4	Call with A. Seetharaman (CEL), S. Schreiber, E. Lucas, S. Colangelo (all A&M) to review cash management strategy regarding vendors.
Brantley, Chase	3/13/2023	0.3	Call with S. Schreiber, E. Lucas, R. Campagna (all A&M), C. Ferraro, A. Seetharaman (CEL) to review cash management strategy regarding banking party.
Brantley, Chase	3/13/2023	0.4	Correspond with K&E re: status of banking counterparties and actions being taken.
Brantley, Chase	3/13/2023	0.3	Correspond with team re: reconciliation of payments from the week ending March 10.
Brantley, Chase	3/13/2023	0.3	Continue to review latest draft of statement of current banking situation
Brantley, Chase	3/13/2023	0.3	Correspond with Stretto re: alternative banking partners.
Brantley, Chase	3/13/2023	0.3	Call with S. Schreiber, E. Lucas, R. Campagna (all A&M) to discuss next steps for cash management.
Calvert, Sam	3/13/2023	1.3	Call with E. Lucas (A&M) re: cash model updates and forecast rollforward next steps.
Campagna, Robert	3/13/2023	0.3	Call with E. Lucas, C. Brantley, S. Schreiber (all A&M) to discuss next steps for cash management.
Campagna, Robert	3/13/2023	0.4	Review / edit draft press release regarding cash accounts.
Campagna, Robert	3/13/2023	0.3	Call with E. Lucas, C. Brantley, S. Schreiber (all A&M), C. Ferraro, A. Seetharaman (CEL) to review cash management strategy regarding banking party.
Colangelo, Samuel	3/13/2023	0.4	Call with A. Seetharaman (CEL), S. Schreiber, C. Brantley, E. Lucas (all A&M) to review cash management strategy regarding vendors.
Colangelo, Samuel	3/13/2023	0.4	Review payment confirmations for prior week pay run and assemble associated bank clearing list.
Lucas, Emmet	3/13/2023	2.2	Prepare draft deliverable of budget-to-actuals report for week ended March 10th.
Lucas, Emmet	3/13/2023	0.3	Call with S. Schreiber, C. Brantley, R. Campagna (all A&M) to discuss next steps for cash management.
Lucas, Emmet	3/13/2023	0.3	Call with S. Schreiber, C. Brantley, R. Campagna (all A&M), C. Ferraro, A. Seetharaman (CEL) to review cash management strategy regarding banking party.
Lucas, Emmet	3/13/2023	0.2	Provide updates to slides in weekly presentation for team regarding cash forecast changes.
Lucas, Emmet	3/13/2023	0.4	Call with A. Seetharaman (CEL), S. Schreiber, C. Brantley, S. Colangelo (all A&M) to review cash management strategy regarding vendors.
Lucas, Emmet	3/13/2023	0.7	Review draft of banking party's treasury bill custodial agreement to determine impacts under cash management order
Lucas, Emmet	3/13/2023	0.2	Correspond with J. Magliano (M3) regarding accrued and unpaid professional fees.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Lucas, Emmet	3/13/2023	0.2	Call with D. Delano (CEL) to discuss communications on bank outreach.
Lucas, Emmet	3/13/2023	1.3	Call with S. Calvert (A&M) re: cash model updates and forecast rollforward next steps.
Lucas, Emmet	3/13/2023	0.2	Update exhibit to banking situation motion per comments from E. Jones (K&E).
Lucas, Emmet	3/13/2023	2.4	Update outputs schedules in cash flow forecast model to reflect extension of forecast through September 2023
Schreiber, Sam	3/13/2023	0.3	Call with E. Lucas, C. Brantley, R. Campagna (all A&M) to discuss next steps for cash management.
Schreiber, Sam	3/13/2023	0.3	Call with E. Lucas, C. Brantley, R. Campagna (all A&M), C. Ferraro, A. Seetharaman (CEL) to review cash management strategy regarding banking party.
Schreiber, Sam	3/13/2023	0.4	Call with A. Seetharaman (CEL), E. Lucas, C. Brantley, S. Colangelo (all A&M) to review cash management strategy regarding vendors.
Brantley, Chase	3/14/2023	0.4	Correspond with team re: NewCo standup workplan and cost estimates.
Brantley, Chase	3/14/2023	0.7	Review of recent uptime at proprietary sites and estimates for upcoming cash flow revision.
Brantley, Chase	3/14/2023	1.2	Analyze uptime, rig location and hash reports for the week ending March 10.
Calvert, Sam	3/14/2023	0.6	Continued revisions to roll forward of mining cash flow model.
Campagna, Robert	3/14/2023	0.8	Ongoing work related to depository financial institutions in response to financial distress.
Ciriello, Andrew	3/14/2023	0.2	Review and comment on payroll funding amounts for the pay period ending 4/7
Lucas, Emmet	3/14/2023	1.7	Build internal funding schedule to forecast liquidity needs at individual bank accounts to assist in day-to-day treasury management.
Lucas, Emmet	3/14/2023	1.3	Build tiered bridge of ending liquidity positions between forecasts due to extension of runway in outputs.
Lucas, Emmet	3/14/2023	1.3	Update payroll assumptions in cash flow forecast per new inputs provided by T. Walsh (CEL).
Lucas, Emmet	3/14/2023	0.4	Correspond with K&E regarding authority to purchase treasuries under cash management order.
Lucas, Emmet	3/14/2023	0.4	Prepare checklist for L. Koren (CEL) of items to be updated in cash flow forecast.
Lucas, Emmet	3/14/2023	0.3	Multiple calls with D. Delano (CEL) to discuss updated banking situation.
Lucas, Emmet	3/14/2023	1.7	Build bridge of June 30, 2023 liquidity positions between current, prior forecasts.
Lucas, Emmet	3/14/2023	1.8	Update accrual assumptions in cash flow forecast to extend through September 2023.
Schreiber, Sam	3/14/2023	1.3	Evaluate potential cash management activities to further secure funds.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/15/2023	0.8	Cash flow review working session with S. Calvert and E. Lucas (both A&M).
Brantley, Chase	3/15/2023	0.5	Call with J. Fan (Celsius) to discuss latest draft of mining cash flow forecast.
Brantley, Chase	3/15/2023	1.3	Working session with S. Calvert and E. Lucas (both A&M) re: mining cash flow model updates.
Brantley, Chase	3/15/2023	0.9	Analyze and provide comments on latest draft of the cash flow forecast to be published the week ending March 17.
Calvert, Sam	3/15/2023	0.7	Call with E. Lucas (A&M) re: mining cash flow updates.
Calvert, Sam	3/15/2023	1.3	Revisions to mining cash flow re: rechecking assumptions and bridging to prior mining cash model.
Calvert, Sam	3/15/2023	0.9	Working through invoice timing and forecasting amounts owed to new mining site.
Calvert, Sam	3/15/2023	1.2	Review of additional mining site contract.
Calvert, Sam	3/15/2023	0.8	Cash flow review working session with C. Brantley and E. Lucas (both A&M).
Calvert, Sam	3/15/2023	1.3	Working session with C. Brantley and E. Lucas (both A&M) re: mining cash flow model updates.
Colangelo, Samuel	3/15/2023	0.4	Assemble support for grouped bank transactions for the period 3/8-3/14 per confirmations received from Celsius.
Colangelo, Samuel	3/15/2023	0.6	Assemble schedule of upcoming invoices and payment terms to support cash forecasting.
Colangelo, Samuel	3/15/2023	0.6	Reconcile cash model / bank activity for the week ending 3/10 and mark tracked payments accordingly.
Lucas, Emmet	3/15/2023	0.3	Correspond with D. Delano (CEL) regarding transfer of funds between banking institutions.
Lucas, Emmet	3/15/2023	1.3	Working session with C. Brantley and S. Calvert (both A&M) re: mining cash flow model updates.
Lucas, Emmet	3/15/2023	0.3	Correspond with S. Briefel (K&E) regarding potential of opening up bank account for GK8.
Lucas, Emmet	3/15/2023	1.8	Update professional fee forecast for timing assumptions, updated output schedules.
Lucas, Emmet	3/15/2023	1.7	Update cash flow forecast for updated mining assumptions, new deal structure.
Lucas, Emmet	3/15/2023	0.7	Call with S. Calvert (A&M) re: mining cash flow updates.
Lucas, Emmet	3/15/2023	0.8	Cash flow review working session with C. Brantley and S. Calvert (both A&M).
Schreiber, Sam	3/15/2023	0.3	Prepare response to UCC diligence request related to bank status.
Brantley, Chase	3/16/2023	0.8	Participate in cash flow review call with R. Campagna, S. Schreiber, S. Calvert and E. Lucas (all A&M).

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/16/2023	0.9	Provide updates and revisions to executive summary for the cash flow forecast to be published the week ending March 17.
Brantley, Chase	3/16/2023	0.4	Working session with S. Calvert and E. Lucas (both A&M) re: cash flow forecast updates.
Brantley, Chase	3/16/2023	0.7	Continue to review the latest cash flow forecast and bridge to prior forecast to be published the week ending March 17.
Brantley, Chase	3/16/2023	0.3	Call with D. Albert (Celsius) and PPM to discuss mining hedging strategy.
Brantley, Chase	3/16/2023	0.2	Finalize and share cash flow model, weekly report and bridge to prior forecast with the Company for sign-off.
Brantley, Chase	3/16/2023	0.3	Correspond with Centerview re: location of mining rigs.
Calvert, Sam	3/16/2023	1.1	Building bridge to current mining cash flow model.
Calvert, Sam	3/16/2023	0.3	Call with E. Lucas (A&M) re: cash model updates and revisions based on internal comments.
Calvert, Sam	3/16/2023	0.9	Revisions to cash reporting per internal comments.
Calvert, Sam	3/16/2023	1.2	Ongoing updates to mining cash model to reflect latest thinking per internal A&M comments.
Calvert, Sam	3/16/2023	0.4	Working session with C. Brantley and E. Lucas (both A&M) re: cash flow forecast updates.
Calvert, Sam	3/16/2023	0.5	Call with Celsius IL team and E. Lucas (A&M) re: latest cash forecast at IL and GK8.
Calvert, Sam	3/16/2023	0.8	Participate in cash flow review call with R. Campagna, S. Schreiber, C. Brantley and E. Lucas (all A&M).
Campagna, Robert	3/16/2023	0.9	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Campagna, Robert	3/16/2023	0.8	Participate in cash flow review call with S. Calvert, S. Schreiber, C. Brantley and E. Lucas (all A&M).
Campagna, Robert	3/16/2023	1.2	Analysis of updated cash flow forecast and suggested edits prior to release.
Lucas, Emmet	3/16/2023	1.3	Update cash flow forecast package for updated mining assumptions provided by C. Brantley (A&M).
Lucas, Emmet	3/16/2023	1.9	Update cash flow forecast per comments of C. Brantley (A&M).
Lucas, Emmet	3/16/2023	1.2	Update Israel and GK8 forecasts per comments from call with L. Koren (CEL).
Lucas, Emmet	3/16/2023	1.6	Rework bridge outputs per comments of C. Brantley (A&M).
Lucas, Emmet	3/16/2023	0.4	Working session with C. Brantley and S. Calvert (both A&M) re: cash flow forecast updates.
Lucas, Emmet	3/16/2023	0.3	Call with S. Calvert (A&M) re: cash model updates and revisions based on internal comments.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Lucas, Emmet	3/16/2023	0.8	Participate in cash flow review call with R. Campagna, S. Schreiber, C. Brantley and S. Calvert (all A&M).
Lucas, Emmet	3/16/2023	0.5	Call with Celsius IL team and S. Calvert (A&M) re: latest cash forecast at IL and GK8.
Schreiber, Sam	3/16/2023	0.8	Participate in cash flow review call with R. Campagna, S. Calvert, C. Brantley and E. Lucas (all A&M).
Brantley, Chase	3/17/2023	0.3	Finalize and share cash flow materials with the Special Committee ahead of meeting.
Campagna, Robert	3/17/2023	0.4	Prepare for presentation to special committee re: updated cash projections.
Dailey, Chuck	3/17/2023	0.5	Call with E. Lucas (A&M) and M3 team to discuss cash model and mining
Lucas, Emmet	3/17/2023	0.4	Review historical invoices for potential to be paid due to escalated payment proposal.
Lucas, Emmet	3/17/2023	1.1	Update headcount assumption in cash flow forecast for updated file provided by T. Walsh (CEL).
Lucas, Emmet	3/17/2023	0.4	Update summary cash flow package of outputs for company board of directors per comments of C. Brantley (A&M).
Lucas, Emmet	3/17/2023	1.3	Review bridge of mining changes prepared by S. Calvert (A&M) to cash flow forecast for reconciliation purposes.
Lucas, Emmet	3/17/2023	0.4	Provide proposed responses per request of R. Campagna (A&M) regarding updated GK8 cash management strategy.
Lucas, Emmet	3/17/2023	0.6	Prepare summary cash flow package of outputs for company board of directors.
Lucas, Emmet	3/17/2023	0.3	Participate in call with M3 and C. Dailey (A&M) to review weekly cash report.
Lucas, Emmet	3/17/2023	0.6	Prepare consolidated liquidity bridge for board of directors discussion.
Lucas, Emmet	3/17/2023	0.2	Prepare flat file of cash flow forecast for M3.
Brantley, Chase	3/20/2023	0.3	Review schedule summarizing current view of cash management system in response to request from UCC.
Campagna, Robert	3/20/2023	0.6	Prepare status update for UCC related to depository bank solvency concerns and transition plans.
Ciriello, Andrew	3/20/2023	0.2	Research recent transaction activity with Wintermute in support of weekly BvA analysis
Ciriello, Andrew	3/20/2023	0.2	Correspond with E. Lucas (A&M) regarding cash forecast BvA analysis
Lucas, Emmet	3/20/2023	0.4	Prepare draft responses to UCC inquiry into updates of cash management strategy.
Lucas, Emmet	3/20/2023	2.7	Prepare tracking matrix of updates to cash management strategy to illustrate options for derisking exposure.
Lucas, Emmet	3/20/2023	2.1	Prepare draft deliverable of budget-to-actuals report for week ended March 17th



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Lucas, Emmet	3/20/2023	0.4	Participate in call with F. Brown (Stretto) to discuss cash management strategy.
Lucas, Emmet	3/20/2023	0.2	Participate in call with D. Delano (CEL) to discuss cash management strategy.
Lucas, Emmet	3/20/2023	0.3	Correspond with D. Tappen, D. Delano (both CEL) regarding funds received.
Lucas, Emmet	3/20/2023	0.2	Prepare Exco summary cash forecast per request of Y. Choi (CEL).
Lucas, Emmet	3/20/2023	0.6	Reconcile bank activity to professional fee tracker to update payments made, adjustments to forecast.
Schreiber, Sam	3/20/2023	0.7	Review status of bank outreach.
Brantley, Chase	3/21/2023	0.4	Correspond with D. Tappen (Celsius) re: rebalancing estimates from counterparties.
Campagna, Robert	3/21/2023	1.2	Documentation of proposed alt coin sale process with Celsius deployment team.
Ciriello, Andrew	3/21/2023	0.2	Correspond with A&M team regarding proposed plan to monetize alt coins
Lucas, Emmet	3/21/2023	1.4	Refine model mechanics in cash flow forecast to reflect new Mining deal assumptions.
Lucas, Emmet	3/21/2023	0.6	Reconcile proposed payments file to confirm disbursements in line with forecast.
Lucas, Emmet	3/21/2023	0.6	Reconcile proposal from Wintermute to assumptions in cash flow forecast.
Lucas, Emmet	3/21/2023	0.8	Prepare agenda ahead of call with D. Delano (CEL), M. Boyd (Axos).
Lucas, Emmet	3/21/2023	0.2	Correspond with A. Wirtz (K&E) regarding correct legal entity to remit payment for advisors.
Lucas, Emmet	3/21/2023	0.7	Update professional fee tracker and forecast for updated invoices received from various advisors.
Lucas, Emmet	3/21/2023	1.1	Prepare list of inbound cash transactions to attempt to reconcile historical confirmation of loan provided.
Lucas, Emmet	3/21/2023	0.3	Correspond with D. Delano (CEL) regarding transition of banking operations between banking parties.
Lucas, Emmet	3/21/2023	0.4	Prepare action items list for items to confirm with banking party as part of banking transition.
Brantley, Chase	3/22/2023	0.7	Review supporting schedule provided by the UCC in connection with rebalancing efforts.
Brantley, Chase	3/22/2023	1.1	Analyze uptime, rig location and hash reports for the week ending March 17 and compared to recently published cash flow forecast.
Brantley, Chase	3/22/2023	0.6	Call with R. Campagna, E. Lucas, S. Schreiber, A. Ciriello (A&M) to discuss banking partners.
Campagna, Robert	3/22/2023	0.6	Call with S. Schreiber, E. Lucas, C. Brantley, A. Ciriello (A&M) to discuss banking partners.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Campagna, Robert	3/22/2023	0.6	Prepare email related to parameters surrounding alt coin sales for discussion with company.
Campagna, Robert	3/22/2023	1.3	Prepare summary of cash management actions in light of issues with depository banks.
Campagna, Robert	3/22/2023	0.4	Discuss coin movement requests with R. Tokar (Celsius).
Ciriello, Andrew	3/22/2023	0.6	Call with R. Campagna, E. Lucas, C. Brantley, S. Schreiber (A&M) to discuss banking partners.
Colangelo, Samuel	3/22/2023	0.3	Assemble support for grouped bank transactions for the period 3/15-3/21 per confirmations received from Celsius.
Colangelo, Samuel	3/22/2023	0.6	Reconcile cash model / bank activity for the week ending 3/17 and mark tracked payments accordingly.
Lucas, Emmet	3/22/2023	0.2	Update March 17th weekly cash report for mining updates provided by D. Albert (CEL).
Lucas, Emmet	3/22/2023	0.3	Participate in call with D. Delano (CEL) to discuss updated situation regarding banking strategy.
Lucas, Emmet	3/22/2023	0.6	Call with R. Campagna, S. Schreiber, C. Brantley, A. Ciriello (A&M) to discuss banking partners.
Lucas, Emmet	3/22/2023	1.2	Review materials provided by M. Boyd (Axos) to determine feasibility of banking relationship.
Lucas, Emmet	3/22/2023	2.8	Prepare cash management update presentation for current landscape, impacts to Celsius.
Lucas, Emmet	3/22/2023	0.4	Participate in call with D. Delano (CEL), M. Boyd (Axos) to discuss potential banking options at institution.
Lucas, Emmet	3/22/2023	1.2	Update cash management presentation subsequent to comments from internal working group call.
Schreiber, Sam	3/22/2023	0.6	Call with R. Campagna, E. Lucas, C. Brantley, A. Ciriello (A&M) to discuss banking partners.
Brantley, Chase	3/23/2023	0.3	Participate in call with S. Schreiber, E. Lucas, A. Ciriello (all A&M), D. Tappen (CEL) to discuss March 17th budget-to-actuals report.
Brantley, Chase	3/23/2023	0.4	Correspond with team and K&E re: approval required to sell certain stablecoins.
Campagna, Robert	3/23/2023	1.3	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Ciriello, Andrew	3/23/2023	0.3	Participate in call with S. Schreiber, C. Brantley, E. Lucas (all A&M), D. Tappen (CEL) to discuss March 17th budget-to-actuals report.
Ciriello, Andrew	3/23/2023	0.8	Review and comment on updates to the 3/3 coin report
Lucas, Emmet	3/23/2023	0.3	Participate in call with S. Schreiber, C. Brantley, A. Ciriello (all A&M), D. Tappen (CEL) to discuss March 17th budget-to-actuals report.
Lucas, Emmet	3/23/2023	0.2	Correspond with K&E regarding potential to arrange banking with Axos.
Lucas, Emmet	3/23/2023	0.3	Review advisor invoice to confirm ability to pay under various orders.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Lucas, Emmet	3/23/2023	0.4	Update commentary in March 17th budget-to-actuals report based on week-to-date activity.
Lucas, Emmet	3/23/2023	0.9	Prepare checklist of next steps for each banking option to facilitate discussion with D. Delano (CEL).
Lucas, Emmet	3/23/2023	0.2	Provide responses to S. Schreiber (A&M) regarding questions into March 17th budget-to-actuals report.
Schreiber, Sam	3/23/2023	0.3	Participate in call with E. Lucas, C. Brantley, A. Ciriello (all A&M), D. Tappen (CEL) to discuss March 17th budget-to-actuals report.
Brantley, Chase	3/24/2023	0.2	Participate in call with S. Schreiber, E. Lucas (both A&M), M3 to review weekly cash report.
Lucas, Emmet	3/24/2023	0.6	Update professional fee tracker for wires completed, propose payments for coming week.
Lucas, Emmet	3/24/2023	0.2	Participate in call with S. Schreiber, C. Brantley (both A&M), M3 to review weekly cash report.
Lucas, Emmet	3/24/2023	0.6	Update professional fee tracker and forecast for updated invoices received from various advisors.
Lucas, Emmet	3/24/2023	0.9	Update hosting tracking, variance analysis calculations in cash model for new deal structures.
Lucas, Emmet	3/24/2023	0.2	Correspond with M. Boyd (Axos) regarding bonding status at the bank.
Lucas, Emmet	3/24/2023	1.1	Update internal banking model per comments received throughout the week.
Schreiber, Sam	3/24/2023	0.2	Participate in call with E. Lucas, C. Brantley (both A&M), M3 to review weekly cash report.
Brantley, Chase	3/27/2023	0.3	Review responses to UCC re: current state of cash management.
Brantley, Chase	3/27/2023	0.4	Correspond with team and K&E re: status of bank accounts and cash management.
Campagna, Robert	3/27/2023	0.7	Response to UCC inquiry related to depository banking concerns.
Colangelo, Samuel	3/27/2023	0.4	Assemble initial vendor and professional fee payment ledger to align with cash forecast for weekly cash disbursements.
Lucas, Emmet	3/27/2023	0.3	Correspond with M. Boyd (Axos) regarding outstanding requirements necessary to move forward with potential opening of bank account.
Lucas, Emmet	3/27/2023	0.2	Participate in call with D. Delano (CEL) to discuss cash management strategy.
Lucas, Emmet	3/27/2023	2.1	Prepare draft deliverable of budget-to-actuals report for week ended March 24th.
Lucas, Emmet	3/27/2023	0.3	Provide responses to C. Koenig (K&E) regarding updated cash management landscape.
Lucas, Emmet	3/27/2023	0.4	Provide proposed responses to White & Case relating to current banking landscape.
Lucas, Emmet	3/27/2023	0.4	Provide updates to cash management, cash forecasting slides in weekly presentation.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Lucas, Emmet	3/27/2023	0.4	Provide proposed responses to D. Delano (CEL) regarding potential to open account for GK8 LLC.
Lucas, Emmet	3/27/2023	0.2	Correspond with S. Briefel (K&E), E. Blechman (Fischer) regarding update on processing Fisher invoice.
Lucas, Emmet	3/27/2023	1.8	Update model mechanics in cash flow forecast for placeholders of new bank accounts in account forecast section.
Lucas, Emmet	3/27/2023	0.2	Correspond with D. Delano (CEL) regarding transaction classifications impacting March 24th budget-to-actuals report.
Lucas, Emmet	3/27/2023	1.1	Update cash management presentation subsequent to comments from correspondence with treasury, banking institutions.
Campagna, Robert	3/28/2023	0.7	Review / approve specifics of stable coin sale request.
Ciriello, Andrew	3/28/2023	0.6	Research approved depositories and brokerage options
Colangelo, Samuel	3/28/2023	0.5	Reconcile cash model / bank activity for the week ending 3/24 and mark tracked payments accordingly.
Colangelo, Samuel	3/28/2023	0.3	Assemble support for grouped bank transactions for the period 3/22-3/28 per confirmations received from Celsius.
Lucas, Emmet	3/28/2023	0.9	Update BTC supporting schedules in reporting package for data provided by J. Fan (CEL).
Lucas, Emmet	3/28/2023	0.4	Reconcile proposed payments file to confirm disbursements in line with forecast.
Lucas, Emmet	3/28/2023	0.2	Correspond with S. Briefel (K&E) regarding processing payments from GK8.
Lucas, Emmet	3/28/2023	0.3	Correspond with E. Blechman (Fischer) regarding status of payments, supporting documentation required to initiate.
Lucas, Emmet	3/28/2023	0.2	Correspond with D. Delano (CEL) regarding status of bank communications.
Lucas, Emmet	3/28/2023	0.2	Correspond with L. Koren (CEL) regarding process of advisor payments.
Lucas, Emmet	3/28/2023	0.3	Update rig performance schedules in March 24th budget-to-actuals based on additional information provided by P. Holert (CEL).
Lucas, Emmet	3/28/2023	0.6	Update model mechanics in cash model for outer quarter US Trustee amounts.
Lucas, Emmet	3/28/2023	1.4	Reconcile vendor level capex spend to most recent budget from company to determine remaining costs for site build out.
Lucas, Emmet	3/28/2023	0.8	Update professional fee forecast and tracker per updated inputs from advisors and company.
Lucas, Emmet	3/28/2023	0.4	Update bank activity in cash model to confirm status of Mawson collection.
Lucas, Emmet	3/28/2023	1.1	Update GK8 cash forecast to confirm net sales proceeds position in bank account.
Brantley, Chase	3/29/2023	0.7	Review and provide comments for the weekly report for the week ending March 24.

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**CASH FORECASTS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Campagna, Robert	3/29/2023	0.7	Review and approve weekly coin report dates 3/10/23.
Lucas, Emmet	3/29/2023	0.9	Update payroll forecast for new independent contractor assumptions provided by T. Walsh (CEL).
Lucas, Emmet	3/29/2023	0.4	Reconcile advisor invoices received to fee applications ahead of weekly payment run.
Lucas, Emmet	3/29/2023	0.8	Update March 24th budget-to-actuals report per comments of C. Brantley (A&M).
Brantley, Chase	3/30/2023	0.7	Analyze latest invoices from proprietary sites and distribution costs at 2 proprietary sites provided by PPM.
Brantley, Chase	3/30/2023	0.1	Call with US Trustee, K&E, and R. Campagna, E. Lucas, S. Schreiber (A&M) to discuss status of potential new bank accounts.
Campagna, Robert	3/30/2023	1.0	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Campagna, Robert	3/30/2023	0.4	Assist in preparation of coin rebalancing processes.
Campagna, Robert	3/30/2023	0.1	Call with US Trustee, K&E, and S. Schreiber, E. Lucas, C. Brantley (A&M) to discuss status of potential new bank accounts.
Colangelo, Samuel	3/30/2023	0.3	Reconcile missing professional fee invoices with bank transaction activity.
Lucas, Emmet	3/30/2023	0.2	Correspond with M. Malka (CEL) to confirm payments made to advisors.
Lucas, Emmet	3/30/2023	0.2	Call with D. Delano (CEL) to discuss updates on cash management.
Lucas, Emmet	3/30/2023	0.2	Correspond with S. Calvert (A&M) regarding GK8 cash management strategy.
Lucas, Emmet	3/30/2023	1.1	Update cash management tracker for new updates, correspondences with K&E.
Lucas, Emmet	3/30/2023	0.7	Update March 24th budget-to-actuals report per comments of S. Schreiber (A&M).
Lucas, Emmet	3/30/2023	2.1	Reconcile GK8 bank transactions for draft schedule of net proceeds for internal review.
Lucas, Emmet	3/30/2023	0.8	Reconcile payments to Stretto to invoices for updates to professional fee forecast in cash model.
Lucas, Emmet	3/30/2023	1.2	Provide responses to L. Wasserman (K&E) regarding questions from UST, UCC into cash management strategy.
Lucas, Emmet	3/30/2023	0.6	Prepare for call with US Trustee with listing proposed responses into questions regarding bank accounts.
Lucas, Emmet	3/30/2023	0.1	Call with US Trustee, K&E, and R. Campagna, S. Schreiber, C. Brantley (A&M) to discuss status of potential new bank accounts.
Schreiber, Sam	3/30/2023	0.1	Call with US Trustee, K&E, and R. Campagna, E. Lucas, C. Brantley (A&M) to discuss status of potential new bank accounts.
Brantley, Chase	3/31/2023	0.2	Call with E. Lucas, C. Dailey (both A&M), M3 to review weekly cash report.

*Exhibit D*

***Celsius Network, LLC, et al.,  
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**CASH FORECASTS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/31/2023	0.6	Review summary of coupons sold and share information with M3.
Dailey, Chuck	3/31/2023	0.2	Call with C. Brantley, E. Lucas (both A&M), M3 to review weekly cash report
Lucas, Emmet	3/31/2023	1.2	Update assumptions in payroll forecast in cash model per new files provided by T. Walsh (CEL).
Lucas, Emmet	3/31/2023	0.3	Correspond with D. Delano (CEL) regarding inflows of cash, background of transactions.
Lucas, Emmet	3/31/2023	0.2	Correspond with S. Briefel (K&E) regarding potential of opening up bank account for GK8.
Lucas, Emmet	3/31/2023	0.2	Call with C. Brantley, C. Dailey (both A&M), M3 to review weekly cash report.
Lucas, Emmet	3/31/2023	1.6	Update model mechanics in cash flow forecast to roll forward into week ending April 7th for draft outputs.
Lucas, Emmet	3/31/2023	0.9	Prepare professional fee summary schedule of payments, accruals per request of R. Campagna (A&M).
Lucas, Emmet	3/31/2023	1.4	Update professional fee forecast, output schedules for new advisors in cash flow forecast.
Lucas, Emmet	3/31/2023	0.6	Reconcile amounts received at Celsius Mining to asset sale agreements for Bitmain coupons.
<b>Subtotal</b>		<b>231.5</b>	

**CLAIMS ADMINISTRATION & OBJECTIONS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Allison, Roger	3/1/2023	1.1	Analyze claims register to prepare for update to claims master database
Allison, Roger	3/1/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: upcoming claim objections.
Allison, Roger	3/1/2023	0.9	Call with R. Allison, B. Wadzita, J. Pogorzelski, B. Callan, and J. Westner (All A&M) discussing updates with workstreams for second round of claim objections
Allison, Roger	3/1/2023	0.9	Perform analysis of the updated ePOC claims register re: consistency of reporting and new claims
Allison, Roger	3/1/2023	0.7	Call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (All A&M) to discuss upcoming omnibus objections, high priority items, and next steps
Bixler, Holden	3/1/2023	0.7	Call with P. Kinealy, B. Wadzita, R. Allison (All A&M) to discuss upcoming omnibus objections, high priority items, and next steps.
Bixler, Holden	3/1/2023	0.2	Correspond with A&M team re: plan classes.
Bixler, Holden	3/1/2023	0.9	Review term sheet re: plan classes and claims report re: same.
Bixler, Holden	3/1/2023	0.3	Review correspondence with K&E and Celsius legal teams re: GK8 Team wallet.

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**CLAIMS ADMINISTRATION & OBJECTIONS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bixler, Holden	3/1/2023	0.9	Review second omnibus claims objection summary and proofs of claim re: same.
Bixler, Holden	3/1/2023	0.2	Internal call with H. Bixler, B. Wadzita and J. Pogorzelski (A&M) re: to discuss omnibus objections related to fraud assertions.
Callan, Baylee	3/1/2023	0.9	Call with R. Allison, B. Wadzita, J. Pogorzelski, B. Callan, and J. Westner (All A&M) discussing updates with workstreams for second round of claim objections
Callan, Baylee	3/1/2023	1.8	Verify basis of Form 410 claims do not include assertions beyond account balance to assist with claim reconciliation process.
Callan, Baylee	3/1/2023	2.8	Check proof of claim documents to confirm basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/1/2023	2.9	Check support documentation to capture claim coin amount data to assist with claim reconciliation.
Callan, Baylee	3/1/2023	1.2	Analyze claim support documents to assist with claim coin count reconciliation process.
Callan, Baylee	3/1/2023	1.6	Verify claim coin counts to assist with claim objection process.
Kinealy, Paul	3/1/2023	0.7	Call with H. Bixler, B. Wadzita, R. Allison (All A&M) to discuss upcoming omnibus objections, high priority items, and next steps.
Kinealy, Paul	3/1/2023	0.2	Research claims inquiry re: GK8 from S. Briefel (K&E).
Pogorzelski, Jon	3/1/2023	1.1	Process customer related claims to capture key data related to future objections
Pogorzelski, Jon	3/1/2023	0.9	Process claims related to customer accounts to reconcile differences with scheduled customer claims
Pogorzelski, Jon	3/1/2023	1.3	Analyze newly filed customer claims to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	3/1/2023	1.4	Identify claims related to customer accounts to triage for initial review of customer claim matching
Pogorzelski, Jon	3/1/2023	0.8	Evaluate filed claims related to earn accounts to reconcile differences with scheduled customer claims
Pogorzelski, Jon	3/1/2023	0.7	Reconcile updated claims register from stretto to match with scheduled claims for future superseded objections
Pogorzelski, Jon	3/1/2023	1.2	Analyze newly filed customer claims to triage for future omnibus objections
Pogorzelski, Jon	3/1/2023	1.1	Evaluate newly filed customer claims to match with scheduled claims for future superseded objections
Pogorzelski, Jon	3/1/2023	0.2	Internal call with H. Bixler, B. Wadzita and J. Pogorzelski (A&M) re: to discuss omnibus objections related to fraud assertions.
Pogorzelski, Jon	3/1/2023	0.9	Call with R. Allison, B. Wadzita, J. Pogorzelski, B. Callan, and J. Westner (All A&M) discussing updates with workstreams for second round of claim objections
Wadzita, Brent	3/1/2023	0.9	Call with R. Allison, B. Wadzita, J. Pogorzelski, B. Callan, and J. Westner (All A&M) discussing updates with workstreams for second round of claim objections.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Wadzita, Brent	3/1/2023	0.7	Call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (All A&M) to discuss upcoming omnibus objections, high priority items, and next steps.
Wadzita, Brent	3/1/2023	1.9	Review and analyze team work re: claims reconciliation for upcoming omnibus objections.
Wadzita, Brent	3/1/2023	2.1	Prepare next set of omnibus exhibits for internal review.
Wadzita, Brent	3/1/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: upcoming claim objections.
Wadzita, Brent	3/1/2023	0.4	Review claims reconciliation workbook and update as needed.
Wadzita, Brent	3/1/2023	2.1	Analyze customer coin reports and build out claim variance analysis to size filed claims.
Wadzita, Brent	3/1/2023	1.7	Prepare summary of claims for round two omnibus objections.
Wadzita, Brent	3/1/2023	0.2	Internal call with H. Bixler, B. Wadzita and J. Pogorzelski (A&M) re: to discuss omnibus objections related to fraud assertions.
Westner, Jack	3/1/2023	0.9	Call with R. Allison, B. Wadzita, J. Pogorzelski, B. Callan, and J. Westner (All A&M) discussing updates with workstreams for second round of claim objections
Westner, Jack	3/1/2023	2.8	Create status tracker for amended claims to track claims that have already been included in omnibus exhibits
Westner, Jack	3/1/2023	1.2	Reconcile filed claims with scheduled claims to determine what scheduled claims are superseded
Westner, Jack	3/1/2023	2.4	Update amended claims data based on new claims register
Westner, Jack	3/1/2023	1.7	Compare basis of claims of substantive duplicates to confirm similarity of assertion
Allison, Roger	3/2/2023	0.3	Call with J. Perez , R. Allison, B. Wadzita, B. Callan, and J. Westner (All A&M) discussing workstream to confirm basis of claims do not include assertions beyond account balance
Allison, Roger	3/2/2023	0.3	Call with H. Bixler, P. Kinealy, R. Allison, J. Perez (All A&M) to discuss the second round of omnibus objections, high priority items, and claims reporting.
Allison, Roger	3/2/2023	0.3	Call with H. Bixler, P. Kinealy, R. Allison (all A&M) and K&E re: status and timing for the 2nd round of claim objections
Allison, Roger	3/2/2023	1.1	Internal working session with R. Allison, B. Wadzita (A&M) re: claim reconciliation workstreams and items of priority.
Allison, Roger	3/2/2023	1.9	Analyze master claims triage file re: updated claim types and claim matching
Allison, Roger	3/2/2023	1.3	Analyze customer claim matching accuracy re: prepared claim triage file
Allison, Roger	3/2/2023	1.8	Analyze potential scheduled to file claim matches for accuracy
Bixler, Holden	3/2/2023	0.4	Correspond with A&M team and K&E re: second round of claims objections.



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**CLAIMS ADMINISTRATION & OBJECTIONS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bixler, Holden	3/2/2023	0.3	Call with H. Bixler, P. Kinealy, R. Allison (all A&M) and K&E re: status and timing for the 2nd round of claim objections
Bixler, Holden	3/2/2023	0.3	Call with H. Bixler, P. Kinealy, R. Allison, J. Perez (All A&M) to discuss the second round of omnibus objections, high priority items, and claims reporting.
Callan, Baylee	3/2/2023	1.1	Check support documentation to confirm basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/2/2023	1.1	Review claim support documents to confirm basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/2/2023	2.8	Perform analysis of support documentation to confirm basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/2/2023	0.9	Analyze supporting documentation for Form 410 claims to determine if basis of claims include assertions beyond account balance.
Callan, Baylee	3/2/2023	0.3	Call with J. Perez , R. Allison, B. Wadzita, B. Callan, and J. Westner (All A&M) discussing workstream to confirm basis of claims do not include assertions beyond account balance
Callan, Baylee	3/2/2023	2.5	Analyze supporting documentation for Form 410 claims to verify basis of claims does not include assertions other than account balance.
Kinealy, Paul	3/2/2023	1.1	Analyze updated objection exhibits and instruct team re updates to same.
Kinealy, Paul	3/2/2023	0.3	Call with H. Bixler, P. Kinealy, R. Allison (all A&M) and K&E re: status and timing for the 2nd round of claim objections
Kinealy, Paul	3/2/2023	0.3	Call with H. Bixler, P. Kinealy, R. Allison, J. Perez (All A&M) to discuss the second round of omnibus objections, high priority items, and claims reporting.
Perez, Jose	3/2/2023	0.3	Call with J. Perez , R. Allison, B. Wadzita, B. Callan, and J. Westner (All A&M) discussing workstream to confirm basis of claims do not include assertions beyond account balance
Perez, Jose	3/2/2023	0.3	Call with H. Bixler, P. Kinealy, R. Allison, J. Perez (All A&M) to discuss the second round of omnibus objections, high priority items, and claims reporting.
Pogorzelski, Jon	3/2/2023	1.2	Evaluate updated claims register from stretto to analyze variances to capture key information for future superseded objections
Pogorzelski, Jon	3/2/2023	0.8	Prepare analysis of filed customer claims to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	3/2/2023	0.7	Analyze updated claims register from stretto to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	3/2/2023	1.1	Verify newly filed customer claims to match with scheduled claims for future superseded objections
Pogorzelski, Jon	3/2/2023	1.1	Prepare analysis of filed claims related to earn accounts to triage for future omnibus objections
Pogorzelski, Jon	3/2/2023	1.3	Evaluate newly filed claims related to account balances to triage for future omnibus objections
Pogorzelski, Jon	3/2/2023	0.9	Identify filed claims related to custody accounts to reconcile variances with scheduled claims



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Pogorzelski, Jon	3/2/2023	1.2	Evaluate non-customer claims to capture key information related to future omnibus objections
Pogorzelski, Jon	3/2/2023	0.3	Internal working session with B. Wadzita and J. Pogorzelski (A&M) re: to discuss omnibus objections related to amendments
Wadzita, Brent	3/2/2023	2.7	Prepare updated exhibits re: second round omnibus objections.
Wadzita, Brent	3/2/2023	0.3	Call with J. Perez , R. Allison, B. Wadzita, B. Callan, and J. Westner (All A&M) discussing workstream to confirm basis of claims do not include assertions beyond account balance
Wadzita, Brent	3/2/2023	0.3	Internal working session with B. Wadzita and J. Pogorzelski (A&M) re: to discuss omnibus objections related to amendments.
Wadzita, Brent	3/2/2023	1.8	Review and investigate customer claim matching to scheduled claims.
Wadzita, Brent	3/2/2023	1.4	Analyze customer claim coin reports and process updates.
Wadzita, Brent	3/2/2023	1.1	Internal working session with R. Allison, B. Wadzita (A&M) re: claim reconciliation workstreams and items of priority.
Westner, Jack	3/2/2023	0.3	Call with J. Perez , R. Allison, B. Wadzita, B. Callan, and J. Westner (All A&M) discussing workstream to confirm basis of claims do not include assertions beyond account balance
Westner, Jack	3/2/2023	2.8	Reconcile filed claims with scheduled claims to determine what scheduled claims are superseded
Westner, Jack	3/2/2023	2.9	Analyze claims to determine if basis of claim has assertion other than account balance
Westner, Jack	3/2/2023	2.9	Analyze claim support to determine if support has assertion other than account balance
Allison, Roger	3/3/2023	0.3	Call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (All A&M) to discuss the second round of omnibus objections, high priority items, and claims reporting
Allison, Roger	3/3/2023	1.4	Internal working session with R. Allison, B. Wadzita (A&M) re: draft exhibits and ongoing workstreams.
Allison, Roger	3/3/2023	0.4	Call with H. Bixler, R. Allison (both A&M), Stretto, and K&E re: presentation of ordered claim amounts
Allison, Roger	3/3/2023	1.9	Perform analytical procedures on duplicate and amended claim objections re: accuracy and presentation
Bixler, Holden	3/3/2023	0.4	Correspond with A&M team and Stretto re: claims slip sheet and review slip sheet re: same.
Bixler, Holden	3/3/2023	0.4	Call with R. Allison (both A&M), B. Karpuk, A. Salas (both Stretto), E. Jones, J. Mudd, and S. Sanders (all K&E) re: presentation of ordered claim amounts
Bixler, Holden	3/3/2023	0.3	Call with P. Kinealy, B. Wadzita, R. Allison (All A&M) to discuss the second round of omnibus objections, high priority items, and claims reporting.
Callan, Baylee	3/3/2023	1.9	Analyze proof of claim support documents to confirm basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/3/2023	2.9	Review supporting documentation for Form 410 claims to confirm basis of claims do not include assertions beyond account balance.

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**CLAIMS ADMINISTRATION & OBJECTIONS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Callan, Baylee	3/3/2023	2.2	Verify proof of claim and support documentation for Form 410 claims to assist with claim reconciliation process.
Callan, Baylee	3/3/2023	1.8	Check supporting documentation to confirm basis of claims do not include assertions beyond account balance.
Kinealy, Paul	3/3/2023	0.3	Call with H. Bixler, B. Wadzita, R. Allison (All A&M) to discuss the second round of omnibus objections, high priority items, and claims reporting.
Kinealy, Paul	3/3/2023	0.3	Review claims slip sheet from Stretto and advise re: same.
Pogorzelski, Jon	3/3/2023	1.2	Analyze claims related to customer accounts to capture key data related to future objections
Pogorzelski, Jon	3/3/2023	1.1	Analyze non-customer claims to match with scheduled customer claims
Pogorzelski, Jon	3/3/2023	1.4	Evaluate claims related to customer accounts to reconcile variances with scheduled claims
Pogorzelski, Jon	3/3/2023	1.4	Verify Celsius customer related claims to reconcile differences with scheduled customer claims
Pogorzelski, Jon	3/3/2023	0.6	Identify claims associated with customer accounts to capture key data related to future objections
Pogorzelski, Jon	3/3/2023	0.7	Process filed claims related to custody accounts to triage for initial review of customer claim matching
Pogorzelski, Jon	3/3/2023	1.3	Reconcile claims related to customer accounts to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	3/3/2023	1.3	Prepare analysis of filed claims related to custody accounts to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	3/3/2023	1.2	Analyze claims related to customer accounts to triage for future omnibus objections
Wadzita, Brent	3/3/2023	1.8	Review duplicate and amended claims analysis and incorporate updates.
Wadzita, Brent	3/3/2023	0.3	Call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (All A&M) to discuss the second round of omnibus objections, high priority items, and claims reporting.
Wadzita, Brent	3/3/2023	1.4	Internal working session with R. Allison, B. Wadzita (A&M) re: draft exhibits and ongoing workstreams.
Wadzita, Brent	3/3/2023	2.2	Analyze customer claim summary and update analysis with pending claims for objection.
Wadzita, Brent	3/3/2023	1.6	Review draft exhibits and perform quality control procedures for accuracy.
Westner, Jack	3/3/2023	0.8	Reconcile basis of claims with data already populated in internal tracker
Westner, Jack	3/3/2023	2.9	Analyze claims to determine if basis of claim has assertion other than account balance
Westner, Jack	3/3/2023	2.8	Document nature of claim support for submitted claims in internal tracker
Allison, Roger	3/4/2023	1.4	Review drafts of additional claim objections re: notes from the company

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bixler, Holden	3/4/2023	0.6	Review L. Workman (CEL) comments to claims objection summary and proofs of claim re: same.
Callan, Baylee	3/4/2023	2.2	Analyze supporting documentation for Form 410 claims to confirm claims basis do not include assertions beyond account balance.
Pogorzelski, Jon	3/4/2023	1.3	Prepare analysis of claims associated with customer accounts to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	3/4/2023	1.1	Evaluate newly filed claims related to account balances to triage for initial review of customer claim matching
Pogorzelski, Jon	3/4/2023	1.1	Process non-customer claims to reconcile variances against scheduled claims for future omnibus objections
Pogorzelski, Jon	3/4/2023	0.9	Reconcile updated claims register from stretto to triage for initial review of customer claim matching
Pogorzelski, Jon	3/4/2023	0.9	Analyze claims associated with customer accounts to capture key data related to future objections
Pogorzelski, Jon	3/4/2023	0.6	Reconcile newly filed customer claims to match with scheduled customer claims
Pogorzelski, Jon	3/4/2023	1.2	Evaluate newly filed claims related to account balances to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	3/4/2023	0.9	Identify filed claims related to custody accounts to match with scheduled claims for future superseded objections
Pogorzelski, Jon	3/4/2023	0.7	Evaluate non-customer claims to triage for future omnibus objections
Westner, Jack	3/4/2023	2.7	Analyze claim support to determine if support has assertion other than account balance
Callan, Baylee	3/5/2023	2.9	Verify support documentation to confirm basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/5/2023	2.4	Check proof of claim documentation for Form 410 claims to verify claims basis does not include assertions beyond account balance.
Callan, Baylee	3/5/2023	1.4	Analyze supporting documentation relating to claims asserting more than scheduled amount to assist with objection preparation.
Perez, Jose	3/5/2023	2.1	Verify that proof of claim document support only contains account balance assertions
Perez, Jose	3/5/2023	1.3	Analyze Form 410 proof of claim supporting documents to identify non-customer liabilities
Perez, Jose	3/5/2023	1.4	Analyze proof of claims support re: fraud assertions
Perez, Jose	3/5/2023	2.7	Analyze proof of claims support to confirm basis of claim does not include assertions other than account balance
Pogorzelski, Jon	3/5/2023	0.8	Analyze claims related to customer accounts to reconcile variances with scheduled claims
Pogorzelski, Jon	3/5/2023	0.9	Verify claims associated with customer accounts to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	3/5/2023	1.3	Verify filed claims related to custody accounts to identify substantive duplicates for omnibus future objections

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**CLAIMS ADMINISTRATION & OBJECTIONS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Pogorzelski, Jon	3/5/2023	0.9	Identify newly filed claims related to account balances to reconcile differences with scheduled customer claims
Pogorzelski, Jon	3/5/2023	1.1	Prepare analysis of claims associated with customer accounts to reconcile variances with scheduled claims
Pogorzelski, Jon	3/5/2023	1.2	Verify filed claims related to custody accounts are matched correctly with scheduled customer claims
Pogorzelski, Jon	3/5/2023	1.1	Analyze claims related to customer loans to match with scheduled customer claims
Allison, Roger	3/6/2023	1.2	Analyze master claims database re: updates to claim amounts and claims statuses
Allison, Roger	3/6/2023	1.9	Perform quality control procedures on next round of objection drafts re: presentation and accuracy
Allison, Roger	3/6/2023	1.3	Analyze the Stretto ePOC claims register re: completeness of data
Allison, Roger	3/6/2023	2.8	Perform high level analysis of claims population targeted for objections re: accuracy
Allison, Roger	3/6/2023	1.2	Internal call with R. Allison, B. Wadzita and J. Pogorzelski (A&M) re: future omnibus objections
Allison, Roger	3/6/2023	1.4	Internal working session with R. Allison, B. Wadzita (A&M) re: updates to draft omnibus exhibits and quality control processes.
Callan, Baylee	3/6/2023	2.2	Check support documentation to confirm basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/6/2023	1.7	Check support documentation to confirm basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/6/2023	0.7	Analyze support documentation to confirm basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/6/2023	1.3	Check proof of claim and support documentation to confirm basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/6/2023	1.6	Review supporting documentation for Form 410 claims to determine if basis of claims include assertions beyond account balance.
Campagna, Robert	3/6/2023	0.8	Review preference data by geographic location of payee.
Kinealy, Paul	3/6/2023	0.9	Research claims processing issues and instruct team re: handling of same.
Pogorzelski, Jon	3/6/2023	1.2	Reconcile earn account customer related claims to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	3/6/2023	1.1	Process updated claims register from stretto to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	3/6/2023	0.9	Prepare analysis of claims related to customer loans to triage for initial review of customer claims
Pogorzelski, Jon	3/6/2023	1.3	Analyze updated claims register from stretto to reconcile variances related to claim status updates
Pogorzelski, Jon	3/6/2023	1.2	Internal call with R. Allison, B. Wadzita and J. Pogorzelski (A&M) re: future omnibus objections

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Pogorzelski, Jon	3/6/2023	0.6	Process updated claims register from stretto to triage for initial review of customer claims
Pogorzelski, Jon	3/6/2023	1.2	Analyze non-customer claims to triage for initial review of customer claim matching
Pogorzelski, Jon	3/6/2023	1.1	Analyze customer claims to reconcile differences with scheduled customer claims
Pogorzelski, Jon	3/6/2023	0.7	Internal working session with B. Wadzita and J. Pogorzelski (A&M) re: future omnibus objections related to non-crypto amounts
Wadzita, Brent	3/6/2023	2.8	Review ongoing claims reconciliation workstreams and prepare updates as needed.
Wadzita, Brent	3/6/2023	1.4	Internal working session with R. Allison, B. Wadzita (A&M) re: updates to draft omnibus exhibits and quality control processes.
Wadzita, Brent	3/6/2023	1.2	Internal call with R. Allison, B. Wadzita and J. Pogorzelski (A&M) re: future omnibus objections
Wadzita, Brent	3/6/2023	2.2	Prepare analysis on customer matched claims and reconcile to claims agent.
Wadzita, Brent	3/6/2023	1.4	Analyze claims asserting non-crypto amounts in claims register.
Wadzita, Brent	3/6/2023	0.7	Internal working session with B. Wadzita and J. Pogorzelski (A&M) re: future omnibus objections related to non-crypto amounts.
Westner, Jack	3/6/2023	2.9	Analyze claim support to determine if support has assertion other than account balance
Westner, Jack	3/6/2023	1.2	Analyze claims to determine if basis of claim has assertion other than account balance
Westner, Jack	3/6/2023	2.6	Reconcile basis of claims with data already populated in internal tracker
Westner, Jack	3/6/2023	2.7	Document nature of claim support for submitted claims in internal tracker
Allison, Roger	3/7/2023	2.7	Perform analytical procedures on modified claim objections re: accuracy and presentation
Allison, Roger	3/7/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: finalizing draft omnibus exhibits and claims reconciliation.
Allison, Roger	3/7/2023	2.6	Perform quality control procedures on team claim reconciliation workbooks re: accuracy of approach and updates
Allison, Roger	3/7/2023	2.3	Perform analytical procedures on claim objections to expunge re: accuracy and presentation
Allison, Roger	3/7/2023	0.8	Draft schedule of objection updates and instruct the team on next steps
Bixler, Holden	3/7/2023	0.6	Correspond with C. Koenig (K&E) re: related bankruptcy cases and review summary re: same.
Bixler, Holden	3/7/2023	0.9	Correspond with A&M team re: claims reserve issues.
Bixler, Holden	3/7/2023	0.8	Review updated draft objection exhibits and proofs of claim re: same.

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Bixler, Holden	3/7/2023	0.7	Prepare summary of claims objection status and correspond with K&E team re: same.
Callan, Baylee	3/7/2023	1.9	Check proof of claim and support documentation to confirm basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/7/2023	0.8	Verify claims basis for Form 410 claims do not include assertions beyond account balance.
Callan, Baylee	3/7/2023	1.6	Review supporting documentation to confirm basis of claims do not include fraud assertions.
Callan, Baylee	3/7/2023	2.8	Review support documentation to confirm basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/7/2023	1.4	Check proof of claim and support documentation for Form 410 claims to assist with claim reconciliation process.
Callan, Baylee	3/7/2023	2.1	Analyze proof of claim and support documentation to confirm basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/7/2023	0.2	Call with B. Wadzita, J. Pogorzelski, B. Callan, and J. Westner (All A&M) discussing updates with workstreams for Form 410 claims.
Perez, Jose	3/7/2023	1.8	Verify that there are no other assertions beyond account balance by analyzing claim supporting documentation
Perez, Jose	3/7/2023	0.7	Analyze proof of claim support re: accuracy of claim types
Perez, Jose	3/7/2023	1.2	Perform analysis of claim support documents to assist with claim reconciliation process
Perez, Jose	3/7/2023	0.4	Analyze proof of claim support re: identification of non-customer liabilities
Pogorzelski, Jon	3/7/2023	0.8	Prepare analysis of claims related to customer accounts to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	3/7/2023	0.2	Call with B. Wadzita, J. Pogorzelski, B. Callan, and J. Westner (All A&M) discussing updates with workstreams for Form 410 claims
Pogorzelski, Jon	3/7/2023	1.2	Process filed claims related to custody accounts to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	3/7/2023	1.3	Process filed claims related to earn accounts to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	3/7/2023	0.9	Identify updated claims register from stretto to match with scheduled claims for future superseded objections
Pogorzelski, Jon	3/7/2023	1.2	Analyze claims related to customer accounts to match with scheduled claims for future superseded objections
Pogorzelski, Jon	3/7/2023	0.7	Process Celsius customer related claims to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	3/7/2023	0.8	Identify filed claims related to earn accounts to capture key data related to future objections
Pogorzelski, Jon	3/7/2023	1.1	Verify filed customer claims to reconcile differences with scheduled customer claims
Pogorzelski, Jon	3/7/2023	0.6	Reconcile Celsius customer related claims to triage for future omnibus objections

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Pogorzelski, Jon	3/7/2023	1.1	Verify filed customer claims to reconcile variances with scheduled claims
Pogorzelski, Jon	3/7/2023	1.3	Evaluate filed claims related to earn accounts to capture key data related to future objections
Wadzita, Brent	3/7/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: finalizing draft omnibus exhibits and claims reconciliation.
Wadzita, Brent	3/7/2023	2.1	Analyze weekly claims register to identify newly filed claims and update dependent analysis.
Wadzita, Brent	3/7/2023	0.2	Call with B. Wadzita, J. Pogorzelski, B. Callan, and J. Westner (All A&M) discussing updates with workstreams for Form 410 claims.
Wadzita, Brent	3/7/2023	2.3	Review modify omnibus objections and perform QA processes in advance for external review.
Westner, Jack	3/7/2023	2.8	Document nature of claim support for submitted claims in internal tracker
Westner, Jack	3/7/2023	2.1	Analyze claim support to determine if support has assertion other than account balance
Westner, Jack	3/7/2023	0.2	Call with B. Wadzita, J. Pogorzelski, B. Callan, and J. Westner (All A&M) discussing updates with workstreams for Form 410 claims
Westner, Jack	3/7/2023	2.2	Analyze claims to determine if basis of claim has assertion other than account balance
Allison, Roger	3/8/2023	2.9	Analyze matching relationship of claims listed on modify objection drafts
Allison, Roger	3/8/2023	0.2	Call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (All A&M) to discuss the second round of omnibus objections and claims reporting
Allison, Roger	3/8/2023	0.6	Internal working session with R. Allison, B. Wadzita and J. Pogorzelski (A&M) re: future omnibus objections related to customer accounts
Allison, Roger	3/8/2023	0.3	Internal working session with R. Allison and J. Pogorzelski (A&M) re: future omnibus objections related to superseded customer accounts
Allison, Roger	3/8/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: claims triage and status of team workstreams.
Allison, Roger	3/8/2023	2.6	Perform analytical procedures on updated claim objection exhibits re: accuracy and presentation
Allison, Roger	3/8/2023	1.3	Continue to analyze objections drafts to ensure proper presentation and accurate details are listed
Allison, Roger	3/8/2023	1.8	Analyze objections drafts to ensure proper presentation and accurate details are listed
Bixler, Holden	3/8/2023	0.4	Correspond with A&M team re: assessment of 3rd party claims exposure.
Bixler, Holden	3/8/2023	0.5	Confer with S. Sanders (K&E) and A&M teams re: claims and schedule matching strategy.
Bixler, Holden	3/8/2023	0.9	Review and provide comments to updated claims objection schedules.
Bixler, Holden	3/8/2023	0.9	Review updated claims summary report and proofs of claim re: same.



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Bixler, Holden	3/8/2023	0.3	Correspond with team re: updated claims summary.
Bixler, Holden	3/8/2023	0.2	Call with B. Wadzita, P. Kinealy, R. Allison (All A&M) to discuss the second round of omnibus objections and claims reporting.
Callan, Baylee	3/8/2023	2.6	Analyze supporting documentation of claims asserting fraud to assist with claim objection preparations.
Callan, Baylee	3/8/2023	0.8	Perform analysis of claim support documentation to confirm basis of claims do not include assertions beyond account balance.
Campagna, Robert	3/8/2023	0.8	Review and suggest edits to claims summary report.
Kinealy, Paul	3/8/2023	0.6	Call with S. Sanders (K&E) re: claims matching and potential objections.
Kinealy, Paul	3/8/2023	0.2	Call with H. Bixler, B. Wadzita, R. Allison (All A&M) to discuss the second round of omnibus objections and claims reporting.
Perez, Jose	3/8/2023	0.3	Perform analysis of claim supporting documents re: accuracy of assertions
Perez, Jose	3/8/2023	0.6	Verify that proof of claim documents match paper claim information
Perez, Jose	3/8/2023	1.1	Analyze support documents attached to Form 410 to verify there are no assertions beyond account balance
Pogorzelski, Jon	3/8/2023	1.3	Verify claims related to customer loans to capture key data related to future objections
Pogorzelski, Jon	3/8/2023	0.6	Internal working session with R. Allison, B. Wadzita and J. Pogorzelski (A&M) re: future omnibus objections related to customer accounts
Pogorzelski, Jon	3/8/2023	0.3	Internal working session with R. Allison and J. Pogorzelski (A&M) re: future omnibus objections related to superseded customer accounts
Pogorzelski, Jon	3/8/2023	0.9	Prepare analysis of claims associated with customer accounts to capture key data related to future objections
Pogorzelski, Jon	3/8/2023	0.6	Process updated claims register from stretto to match with scheduled claims for future superseded objections
Pogorzelski, Jon	3/8/2023	1.2	Prepare analysis of claims related to customer loans to reconcile differences with scheduled customer claims
Pogorzelski, Jon	3/8/2023	1.2	Identify claims related to customer loans to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	3/8/2023	1.1	Identify claims related to customer accounts to reconcile variances with scheduled claims
Pogorzelski, Jon	3/8/2023	0.7	Verify filed claims related to earn accounts to triage for future omnibus objections
Pogorzelski, Jon	3/8/2023	0.9	Verify Celsius customer related claims to reconcile variances with scheduled claims
Pogorzelski, Jon	3/8/2023	0.8	Evaluate filed customer claims to triage for future omnibus objections
Pogorzelski, Jon	3/8/2023	1.2	Evaluate claims related to customer accounts to triage for initial review of customer claim matching



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Schreiber, Sam	3/8/2023	0.9	Prepare summary of institutional borrow claims.
Schreiber, Sam	3/8/2023	1.9	Research institutional borrow claim data.
Wadzita, Brent	3/8/2023	1.7	Prepare omnibus exhibits for amended and duplicate claims.
Wadzita, Brent	3/8/2023	0.2	Call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (All A&M) to discuss the second round of omnibus objections and claims reporting.
Wadzita, Brent	3/8/2023	2.4	Prepare first draft of third round omnibus objections for claims filed in USD.
Wadzita, Brent	3/8/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: claims triage and status of team workstreams.
Wadzita, Brent	3/8/2023	0.6	Internal working session with R. Allison, B. Wadzita and J. Pogorzelski (A&M) re: future omnibus objections related to customer accounts
Allison, Roger	3/9/2023	0.7	Internal working session with R. Allison, B. Wadzita and J. Pogorzelski (A&M) re: matching customer filed claims to scheduled claims
Allison, Roger	3/9/2023	1.3	Internal working session with R. Allison, B. Wadzita (A&M) re: claim reconciliation processes and status of team workstreams.
Allison, Roger	3/9/2023	0.4	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, R. Allison, B. Wadzita (All A&M) to discuss the status of omnibus objections and claims reporting
Allison, Roger	3/9/2023	1.8	Work on open claim walk analysis re: bucketizing open claims
Allison, Roger	3/9/2023	0.6	Internal working session with R. Allison and J. Pogorzelski (A&M) re: claims reconciliation related to matching filed claims to customer accounts
Allison, Roger	3/9/2023	1.7	Draft updated claims summary report for internal review
Bixler, Holden	3/9/2023	0.2	Correspond with A&M team re: claims analysis updates.
Bixler, Holden	3/9/2023	0.9	Review updates to claims summary and comments to same.
Bixler, Holden	3/9/2023	0.5	Confer with E. Antipas (CEL) and A&M team re: Backoffice data review.
Bixler, Holden	3/9/2023	0.4	Call with R. Campagna, S. Schreiber, B. Wadzita, P. Kinealy, R. Allison (All A&M) to discuss the status of omnibus objections and claims reporting.
Bixler, Holden	3/9/2023	0.8	Correspond with A&M team re: comments on various updates to claims summary report.
Callan, Baylee	3/9/2023	2.9	Analyze claim support documentation to determine if basis of claims includes assertions beyond account balance.
Callan, Baylee	3/9/2023	0.5	Analyze support documents to confirm basis of claims does not include assertions beyond account balance as part of objection preparation.

*Exhibit D*

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Callan, Baylee	3/9/2023	2.1	Review claims and support documents to confirm basis of claims does not include assertions beyond account balance.
Campagna, Robert	3/9/2023	0.4	Call with B. Wadzita, S. Schreiber, H. Bixler, P. Kinealy, R. Allison (All A&M) to discuss the status of omnibus objections and claims reporting.
Campagna, Robert	3/9/2023	1.1	Read memorandum opinion ruling w/r/t claims at every box issue.
Kinealy, Paul	3/9/2023	0.4	Call with R. Campagna, S. Schreiber, H. Bixler, B. Wadzita, R. Allison (All A&M) to discuss the status of omnibus objections and claims reporting.
Kinealy, Paul	3/9/2023	0.2	Research claims inquiry from K&E team.
Kinealy, Paul	3/9/2023	0.3	Analyze updated claims summary and related data.
Perez, Jose	3/9/2023	2.4	Analyze claim supporting documents to confirm there are no fraud assertions
Perez, Jose	3/9/2023	1.2	Analyze Form 410 claims to confirm there are no other assertions aside from account balance
Perez, Jose	3/9/2023	1.9	Help with claim objection preparation by analyzing proof of claim documents to verify that basis of claims does not include assertions beyond account balance
Pogorzelski, Jon	3/9/2023	0.6	Internal working session with R. Allison and J. Pogorzelski (A&M) re: claims reconciliation related to matching filed claims to customer accounts
Pogorzelski, Jon	3/9/2023	0.7	Internal working session with R. Allison, B. Wadzita and J. Pogorzelski (A&M) re: matching customer filed claims to scheduled claims
Pogorzelski, Jon	3/9/2023	1.2	Evaluate filed claims related to custody accounts to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	3/9/2023	0.6	Call with J. Pogorzelski and J. Westner (Both A&M) discussing matching claims in triage file
Pogorzelski, Jon	3/9/2023	1.3	Evaluate claims related to customer accounts to capture key data related to future objections
Pogorzelski, Jon	3/9/2023	1.1	Analyze claims associated with customer accounts to triage for initial review of customer claim matching
Schreiber, Sam	3/9/2023	0.4	Call with R. Campagna, B. Wadzita, H. Bixler, P. Kinealy, R. Allison (All A&M) to discuss the status of omnibus objections and claims reporting.
Wadzita, Brent	3/9/2023	1.7	Analyze update coin reports and claims triage in preparation of claims analysis.
Wadzita, Brent	3/9/2023	1.3	Internal working session with R. Allison, B. Wadzita (A&M) re: claim reconciliation processes and status of team workstreams.
Wadzita, Brent	3/9/2023	1.6	Prepare claims summary analysis for internal review.
Wadzita, Brent	3/9/2023	0.4	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, R. Allison, B. Wadzita (All A&M) to discuss the status of omnibus objections and claims reporting.

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Wadzita, Brent	3/9/2023	2.1	Review claims summary analysis and incorporate on-going workstreams.
Wadzita, Brent	3/9/2023	0.7	Internal working session with R. Allison, B. Wadzita and J. Pogorzelski (A&M) re: matching customer filed claims to scheduled claims
Wadzita, Brent	3/9/2023	2.1	Review draft exhibits for round three omnibus objections to modify claims filed in USD.
Westner, Jack	3/9/2023	0.6	Call with J. Pogorzelski and J. Westner (Both A&M) discussing matching claims in triage file
Westner, Jack	3/9/2023	0.3	Reconcile filed claims with previously scheduled claims
Allison, Roger	3/10/2023	0.5	Call with S. Schreiber and C. Dailey (A&M) to discuss detail behind scheduled liabilities
Allison, Roger	3/10/2023	1.1	Internal working session with R. Allison, B. Wadzita (A&M) re: ongoing claims workstreams and items of priority.
Allison, Roger	3/10/2023	1.4	Updates analysis of scheduled claims re: internal review notes
Allison, Roger	3/10/2023	2.1	Draft analysis of scheduled claims with price adjustments re: claims estimates
Bixler, Holden	3/10/2023	0.5	Confer with E. Antipas, and Z. Ji (Both CEL) and A&M teams re: promo code issue.
Bixler, Holden	3/10/2023	0.6	Review KE comments to draft claims objection FAQ.
Bixler, Holden	3/10/2023	0.4	Correspond with A&M team re: next steps re: loan inquiry.
Bixler, Holden	3/10/2023	0.3	Correspond with K&E re: finalization of objection exhibits.
Bixler, Holden	3/10/2023	1.1	Review third round claims objection working file and proofs of claim re: same.
Callan, Baylee	3/10/2023	1.8	Perform analysis claim support documentation to confirm basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/10/2023	0.6	Verify proof of claim documents for Form 410 claims do not include assertions beyond account balance.
Callan, Baylee	3/10/2023	1.1	Review supporting documents for Form 410 claims to confirm basis of claims do not include fraud assertions.
Callan, Baylee	3/10/2023	1.7	Perform analysis claim support documentation to confirm basis of claims do not include assertions of fraud.
Callan, Baylee	3/10/2023	1.3	Check claim support documentation to confirm basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/10/2023	2.4	Analyze claims and support documents to confirm basis of claims does not include assertions of fraud.
Callan, Baylee	3/10/2023	1.4	Analyze claim support documentation to confirm basis of claims do not include assertions beyond account balance.
Dailey, Chuck	3/10/2023	0.5	Call with S. Schreiber and R. Allison (A&M) to discuss detail behind scheduled liabilities

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Kinealy, Paul	3/10/2023	0.6	Analyze updated objection exhibits and instruct team re updates to same.
Perez, Jose	3/10/2023	1.4	Perform analysis of paper claims to confirm there are no employee claims
Perez, Jose	3/10/2023	1.6	Verify that claim supporting documents match the scheduled claims assertions
Schreiber, Sam	3/10/2023	0.5	Call with C. Dailey and R. Allison (A&M) to discuss detail behind scheduled liabilities
Wadzita, Brent	3/10/2023	1.8	Review loan liquidation analysis to identify certain accounts for further review by company.
Wadzita, Brent	3/10/2023	1.8	Analyze draft exhibits for round three omnibus objections to modify claims filed in USD.
Wadzita, Brent	3/10/2023	2.2	Review and perform QC on draft exhibits for round three omnibus objections to modify claims filed in USD.
Wadzita, Brent	3/10/2023	1.1	Internal working session with R. Allison, B. Wadzita (A&M) re: ongoing claims workstreams and items of priority.
Wadzita, Brent	3/10/2023	2.3	Finalize exhibits for round three omnibus objections for claims filed in USD.
Callan, Baylee	3/11/2023	0.9	Analyze claims support documents to confirm basis of claims does not include assertions of fraud.
Callan, Baylee	3/12/2023	1.2	Check claim support documentation to confirm basis of claims do not include assertions of fraud.
Callan, Baylee	3/12/2023	0.7	Verify claim support documents for Form 410 claims do not include assertions of fraud.
Callan, Baylee	3/12/2023	2.1	Analyze supporting documents for Form 410 claims to verify claims basis do not include assertions of fraudulent actions.
Allison, Roger	3/13/2023	1.9	Analyze Stretto claims report to prepare for update to claims master database
Allison, Roger	3/13/2023	1.7	Analyze the open claims summary report to adjust expected allowed amounts
Allison, Roger	3/13/2023	1.8	Update claim objection exhibit re: internal review notes
Allison, Roger	3/13/2023	2.4	Perform analytical procedures on new claim objection drafts re: cryptocurrency claims filed in USD
Bixler, Holden	3/13/2023	0.3	Correspond with A&M team re: third party claim review.
Bixler, Holden	3/13/2023	1.2	Review and provide comments to draft objection pleading and declaration.
Callan, Baylee	3/13/2023	1.1	Verify proof of claim and support documentation to confirm basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/13/2023	2.9	Analyze supporting documents for Form 410 claims to verify claims basis do not include assertions beyond account balance.
Callan, Baylee	3/13/2023	1.9	Review claims and support documents to confirm basis of claims does not include assertions of fraud.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Callan, Baylee	3/13/2023	1.7	Review claim support documents for Form 410 claims do not include assertions of fraudulent actions.
Callan, Baylee	3/13/2023	2.4	Review claim support documentation to confirm basis of claims do not include assertions of fraud.
Kinealy, Paul	3/13/2023	0.7	Analyze draft omni objections from J. McKnight (K&E) against updated exhibits for accuracy.
Perez, Jose	3/13/2023	0.7	Verify that proof of claim documents do not include fraud assertions
Perez, Jose	3/13/2023	1.9	Perform proof of claim analysis to verify there are no other assertions besides from account balance assertions
Perez, Jose	3/13/2023	2.4	Analyze the assertions found in the proof of claim supporting documents to assist with claim objection process
Wadzita, Brent	3/13/2023	2.1	Review claims filed in crypto and compare coin counts to scheduled coin counts.
Wadzita, Brent	3/13/2023	0.4	Process updates to round two omnibus objection exhibits.
Wadzita, Brent	3/13/2023	2.2	Update claims register with updated customer information.
Wadzita, Brent	3/13/2023	0.8	Review second round of omnibus objection re: comments from counsel.
Wadzita, Brent	3/13/2023	1.3	Analyze loan master workbook and identify certain accounts for further review by company.
Allison, Roger	3/14/2023	1.6	Update master claims databases re: new claims, claim amounts, and reconciliation status changes
Allison, Roger	3/14/2023	2.2	Analyze claim objection drafts re: cryptocurrency claims filed in fiat
Allison, Roger	3/14/2023	0.6	Internal working session with H. Bixler, R. Allison, B. Wadzita and J. Pogorzelski (A&M) re: claims reconciliation related to future omnibus objections
Allison, Roger	3/14/2023	2.8	Analyze team triage file re: updated claim types and scheduled claim matching
Bixler, Holden	3/14/2023	0.6	Internal working session with R. Allison, B. Wadzita and J. Pogorzelski (A&M) re: claims reconciliation related to future omnibus objections
Callan, Baylee	3/14/2023	1.6	Review proof of claim documents to verify basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/14/2023	2.3	Verify basis of claims within proof of claim documents do not include assertions beyond account balance.
Callan, Baylee	3/14/2023	1.3	Analyze supporting documentation for Form 410 claims to confirm claims basis do not include assertions of fraud.
Callan, Baylee	3/14/2023	1.8	Analyze claim supporting documentation to verify claims basis do not include assertions beyond account balance.
Callan, Baylee	3/14/2023	2.2	Check supporting documents for Form 410 claims to verify claims basis do not include assertions beyond account balance.
Perez, Jose	3/14/2023	1.9	Go through Form 410 proof of claim support to verify there are no fraud assertions

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Perez, Jose	3/14/2023	2.1	Look at paper claims to confirm that assertion matches supporting documentation
Pogorzelski, Jon	3/14/2023	0.6	Internal working session with H. Bixler, R. Allison, B. Wadzita and J. Pogorzelski (A&M) re: claims reconciliation related to future omnibus objections
Wadzita, Brent	3/14/2023	1.6	Review analysis on customer claim matching to scheduled claims, make updates as needed.
Wadzita, Brent	3/14/2023	1.2	Prepare updated retail customer claim reconciliation workbook for to isolate high priority items for objection.
Wadzita, Brent	3/14/2023	0.6	Internal working session with H. Bixler, R. Allison, B. Wadzita and J. Pogorzelski (A&M) re: claims reconciliation related to future omnibus objections.
Allison, Roger	3/15/2023	0.6	Analyze team claim matching and claim type schedule re: accuracy and consistency of approach
Allison, Roger	3/15/2023	1.8	Analyze list of cryptocurrency claims submitted electronically re: data integrity and new claims in the population
Bixler, Holden	3/15/2023	0.6	Summarize workplan for 3rd party potential claims and correspond with A&M team re: same.
Callan, Baylee	3/15/2023	2.9	Perform analysis of proof of claim documents to verify basis does not include assertions other than account balance.
Callan, Baylee	3/15/2023	1.9	Perform analysis of claim documents to verify basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/15/2023	1.4	Analyze claim support documentation to verify claims basis do not include assertions beyond account balance.
Callan, Baylee	3/15/2023	1.8	Analyze proof of claim documents to verify basis of claims do not include assertions beyond account balance.
Callan, Baylee	3/15/2023	2.4	Check claim support documentation to verify claims basis do not include assertions beyond account balance.
Callan, Baylee	3/15/2023	1.2	Check proof of claim documents to verify basis does not include assertions other than account balance.
Kinealy, Paul	3/15/2023	0.3	Research claims processing inquiry from B. Karpuk (Stretto).
Perez, Jose	3/15/2023	0.9	Identify employee-related claims by analyzing claim supporting documents
Perez, Jose	3/15/2023	1.6	Analyze proof of claim documents to identify claims with assertions that are not account balance assertions
Wadzita, Brent	3/15/2023	1.1	Review company data per the request of external counsels to identify if a relationship existed with BlockFi.
Wadzita, Brent	3/15/2023	1.9	Prepare listing of claims for third round of objections and review claims for accuracy.
Wadzita, Brent	3/15/2023	0.9	Process customer coin claim reports, claims register to prepare claim variance analysis.
Allison, Roger	3/16/2023	2.1	Analyze electronic claims listing re: newly filed claims and completeness of data fields
Allison, Roger	3/16/2023	2.7	Analyze electronic claim support re: claim reconciliation

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Callan, Baylee	3/16/2023	0.7	Perform analysis of claim documents to verify basis does not include assertions other than account balance.
Callan, Baylee	3/16/2023	2.3	Analyze support documents for Form 410 claims to verify claims basis do not include assertions of fraud.
Callan, Baylee	3/16/2023	1.1	Check support documents for Form 410 claims to verify claims basis do not include assertions of fraud.
Callan, Baylee	3/16/2023	2.2	Verify basis of Form 410 claims do not include additional assertions beyond account balance.
Callan, Baylee	3/16/2023	2.1	Review basis of Form 410 claims to verify no additional assertions beyond account balance.
Perez, Jose	3/16/2023	1.5	Analyze paper claims to identify any fraud assertions
Wadzita, Brent	3/16/2023	1.6	Review draft plan of reorganization to evaluate impact to claims reconciliation process.
Wadzita, Brent	3/16/2023	1.9	Prepare final round three omnibus objection exhibits for counsels review.
Allison, Roger	3/17/2023	1.6	Internal working session with R. Allison, B. Wadzita (A&M) re: claim matching and claim summary reports.
Allison, Roger	3/17/2023	2.3	Perform analysis on crypto claims re: application of variance buckets
Bixler, Holden	3/17/2023	0.3	Correspond with C. Koenig (K&E) re: related bankruptcy cases review.
Callan, Baylee	3/17/2023	2.3	Review claimant contact information to match customer claims to Schedule F records.
Callan, Baylee	3/17/2023	1.4	Perform review of claim support documents and contact information to match customer claims to Schedule F records.
Callan, Baylee	3/17/2023	0.9	Analyze claim support documents to match customer claims to Schedule F records.
Perez, Jose	3/17/2023	0.2	Identify non-customer liabilities by analyzing Form 410 supporting documents
Perez, Jose	3/17/2023	0.3	Perform analysis of claim support re: identification of non-customer liabilities
Wadzita, Brent	3/17/2023	1.6	Internal working session with R. Allison, B. Wadzita (A&M) re: claim matching and claim summary reports.
Wadzita, Brent	3/17/2023	1.3	Analyze claims register and update claim typing and reconciliation status.
Perez, Jose	3/20/2023	0.7	Verify that assertions in proof of claim support don't contain fraud
Perez, Jose	3/20/2023	1.2	Analyze POC documentation to confirm accuracy of claim form
Perez, Jose	3/20/2023	1.1	Verify that customer contact information in proof of claim documents match scheduled claims
Wadzita, Brent	3/20/2023	1.1	Identify cohorts of retail customer claims with similar characteristics to be marked for objection.



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Wadzita, Brent	3/20/2023	2.1	Prepare exhibits for omnibus objection hearing to modify claims to scheduled amount.
Wadzita, Brent	3/20/2023	2.2	Review claims register and analyze retail customer buckets to prioritize certain claim groups.
Allison, Roger	3/21/2023	1.9	Analyze customer claims with a potential GUC component re: claim buckets
Allison, Roger	3/21/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: finalizing omnibus exhibits for counsel.
Allison, Roger	3/21/2023	2.2	Analyze claims not yet flagged for objection re: plan to resolve
Bixler, Holden	3/21/2023	0.3	Review revised claim objection exhibits.
Callan, Baylee	3/21/2023	2.3	Review proof of claim and claim support documents to match claims to Schedule F records.
Callan, Baylee	3/21/2023	1.7	Check proof of claim and claim support documents to match claims to Schedule F records.
Callan, Baylee	3/21/2023	0.3	Call with B. Wadzita, J. Perez (all A&M) to discuss customer claim matching to Schedule F records.
Callan, Baylee	3/21/2023	2.6	Perform claim triage to match customer claims to Schedule F records.
Callan, Baylee	3/21/2023	2.2	Analyze claim support documents for contact information to match claims to Schedule F records.
Callan, Baylee	3/21/2023	1.9	Check claim support documents for contact information to match claims to Schedule F records.
Kinealy, Paul	3/21/2023	0.7	Research claims inquiry from O. Ganot (Celsius) and follow up with S. Briefel (K&E) re same.
Perez, Jose	3/21/2023	2.1	Perform claims matching analysis by analyzing proof of claim support
Perez, Jose	3/21/2023	0.3	Call with B. Wadzita, B. Callan (all A&M) to discuss customer claim matching to Schedule F records.
Perez, Jose	3/21/2023	0.8	Verify customer address on proof of claim documents match scheduled claim
Pogorzelski, Jon	3/21/2023	1.1	Identify non-customer claims to capture key data related to future objections
Pogorzelski, Jon	3/21/2023	1.3	Verify newly filed claims related to account balances to match with scheduled claims for future superseded objections
Pogorzelski, Jon	3/21/2023	0.8	Evaluate claims associated with customer accounts to reconcile variances with scheduled claims
Pogorzelski, Jon	3/21/2023	1.1	Reconcile filed claims related to earn accounts to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	3/21/2023	1.3	Verify claims related to customer accounts to capture key data related to future objections
Pogorzelski, Jon	3/21/2023	0.6	Call with J. Pogorzelski and J. Westner (Both A&M) discussing amended claims analysis



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Pogorzelski, Jon	3/21/2023	1.2	Reconcile claims related to customer loans to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	3/21/2023	0.4	Evaluate updated claims register from stretto to triage for future omnibus objections
Pogorzelski, Jon	3/21/2023	1.2	Prepare analysis of non-customer claims to reconcile differences with scheduled customer claims
Pogorzelski, Jon	3/21/2023	0.9	Identify updated claims register from stretto to match with scheduled customer claims
Pogorzelski, Jon	3/21/2023	0.8	Reconcile filed customer claims to triage for initial review of customer claim matching
Wadzita, Brent	3/21/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: finalizing omnibus exhibits for counsel.
Wadzita, Brent	3/21/2023	0.3	Call with J. Perez, B. Callan (all A&M) to discuss customer claim matching to Schedule F records.
Wadzita, Brent	3/21/2023	1.8	Review retail customer schedule claims population and compare to filed crypto coin claims.
Wadzita, Brent	3/21/2023	1.7	Review workstream for team to review ePOC claims with high coin counts and variances to schedule claims.
Wadzita, Brent	3/21/2023	1.8	Review retail customer claims workstreams and incorporate work product to master tracker.
Westner, Jack	3/21/2023	0.6	Call with J. Pogorzelski and J. Westner (Both A&M) discussing amended claims analysis
Westner, Jack	3/21/2023	1.2	Analyze claimant names on claims to determine if claims have relationship
Westner, Jack	3/21/2023	2.7	Map amended claims to respective master claims
Westner, Jack	3/21/2023	2.2	Analyze claims to determine if claim relationships are amendments or substantive duplicates
Allison, Roger	3/22/2023	0.2	Call with R. Allison, B. Callan, and J. Westner (All A&M) discussing analysis for claims that assert wrongful liquidation
Allison, Roger	3/22/2023	2.7	Analyze open claim population re: next steps to reconcile
Allison, Roger	3/22/2023	0.5	Call with R. Allison, G. Wang, B. Wadzita (all A&M) and Celsius to discuss collateral balances and customer liabilities
Allison, Roger	3/22/2023	2.6	Analyze population of matched claims that will require company review
Allison, Roger	3/22/2023	1.8	Analyze master claims database re: completeness of claim amounts presented
Allison, Roger	3/22/2023	1.4	Draft updates to be made to the master claims database
Bixler, Holden	3/22/2023	0.6	Correspond with A&M team re: custody account investigation.
Callan, Baylee	3/22/2023	0.8	Perform analysis of proof of claim and claimant contact information to verify customer claims match Schedule F records.

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Callan, Baylee	3/22/2023	2.2	Perform analysis of claims to confirm basis does not include assertions of wrongful loan liquidation.
Callan, Baylee	3/22/2023	0.2	Call with R. Allison, B. Callan, and J. Westner (All A&M) discussing analysis for claims that assert wrongful liquidation
Callan, Baylee	3/22/2023	2.9	Check proof of claim and claim support documents to verify customer claims match to Schedule F records.
Callan, Baylee	3/22/2023	1.3	Analyze support documents to confirm basis of claims does not include assertions of wrongful loan liquidation.
Callan, Baylee	3/22/2023	2.5	Analyze proof of claim and claimant contact information to verify customer claims match Schedule F records.
Campagna, Robert	3/22/2023	0.8	Monitoring / status update related custody withdrawals process
Perez, Jose	3/22/2023	1.3	Perform claim matching between customer-filed claim and scheduled claim
Perez, Jose	3/22/2023	1.2	Analyze customer-filed claim to match to scheduled claim
Pogorzelski, Jon	3/22/2023	0.8	Identify claims associated with customer accounts to match with scheduled claims for future superseded objections
Pogorzelski, Jon	3/22/2023	0.6	Process non-customer claims to triage for initial review of customer claim matching
Pogorzelski, Jon	3/22/2023	1.3	Analyze filed claims related to custody accounts to match with scheduled customer claims
Pogorzelski, Jon	3/22/2023	1.2	Reconcile filed claims related to earn accounts to triage for future omnibus objections
Pogorzelski, Jon	3/22/2023	1.1	Evaluate non-customer claims to match with scheduled claims for future superseded objections
Pogorzelski, Jon	3/22/2023	0.8	Identify claims associated with customer accounts to triage for initial review of customer claim matching
Pogorzelski, Jon	3/22/2023	1.1	Verify claims related to customer loans to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	3/22/2023	1.3	Analyze filed claims related to custody accounts to reconcile variances with scheduled claims
Wadzita, Brent	3/22/2023	1.6	Analyze post petition banking transactions for potential preferences.
Wadzita, Brent	3/22/2023	2.1	Analyze claims summary analysis and build out additional reporting capabilities.
Wadzita, Brent	3/22/2023	1.8	Prepare claims summary analysis with current claims register and newly filed claims.
Wadzita, Brent	3/22/2023	0.5	Call with R. Allison, G. Wang, B. Wadzita (all A&M) and Celsius to discuss collateral balances and customer liabilities.
Wang, Gege	3/22/2023	0.5	Call with R. Allison, B. Wadzita (all A&M) and Celsius to discuss collateral balances and customer liabilities.
Westner, Jack	3/22/2023	1.9	Confirm that supporting documents of claims do not reference fraud

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Westner, Jack	3/22/2023	2.8	Analyze claims to confirm if they assert wrongful liquidation of loans
Westner, Jack	3/22/2023	0.2	Call with R. Allison, B. Callan, and J. Westner (All A&M) discussing analysis for claims that assert wrongful liquidation
Westner, Jack	3/22/2023	2.6	Analyze claims to determine if basis of claim mentions fraud
Westner, Jack	3/22/2023	1.2	Prepare file for claim amendments and duplicates analysis for future omnibus objections
Allison, Roger	3/23/2023	0.2	Internal working session with R. Allison and J. Pogorzelski (A&M) re: updates on claims objection process
Bixler, Holden	3/23/2023	0.3	Correspond with C. Roberts (CEL) and A&M team re: claims transfer and reconciliation issues.
Callan, Baylee	3/23/2023	1.6	Review claims supporting documentation does not assert wrongful loan liquidation as the basis of the claim.
Callan, Baylee	3/23/2023	0.9	Verify claims supporting documentation does not assert wrongful loan liquidation as the basis of the claim.
Callan, Baylee	3/23/2023	1.3	Analyze support documents and proof of claim to confirm basis of claim does not include wrongful loan liquidation as an assertion.
Callan, Baylee	3/23/2023	1.2	Check proof of claim and claim support documents to verify customer claims does not include assertions of wrongful loan liquidation.
Callan, Baylee	3/23/2023	2.2	Review proof of claim to verify claims basis does not include assertions of wrongful loan liquidation.
Callan, Baylee	3/23/2023	1.8	Analyze claims to confirm basis does not include assertions of wrongful loan liquidation.
Callan, Baylee	3/23/2023	0.7	Check claims support documents to confirm basis does not include assertions of wrongful loan liquidation.
Perez, Jose	3/23/2023	1.7	Analyze claim supporting documents to verify coin count balance
Perez, Jose	3/23/2023	2.3	Analyze claim supporting documents to verify accuracy of address
Pogorzelski, Jon	3/23/2023	0.2	Internal working session with R. Allison and J. Pogorzelski (A&M) re: updates on claims objection process
Pogorzelski, Jon	3/23/2023	1.3	Process claims related to customer loans to match with scheduled claims for future superseded objections
Pogorzelski, Jon	3/23/2023	1.2	Reconcile Celsius customer related claims to triage for initial review of customer claim matching
Pogorzelski, Jon	3/23/2023	0.6	Identify filed customer claims to reconcile differences with scheduled customer claims
Pogorzelski, Jon	3/23/2023	0.7	Verify claims related to customer loans to triage for future omnibus objections
Pogorzelski, Jon	3/23/2023	1.1	Analyze filed customer claims to match with scheduled customer claims
Wadzita, Brent	3/23/2023	2.1	Review schedule F liabilities and modify claims to reflect updated coin pricing.

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Westner, Jack	3/23/2023	2.2	Assess if claims assert wrongful liquidation of loans
Westner, Jack	3/23/2023	2.9	Analyze claims to determine if claim relationships are amendments or substantive duplicates
Westner, Jack	3/23/2023	2.6	Determine if claims have relationship by analyzing claimant names and emails on contracts
Allison, Roger	3/24/2023	0.9	Analyze claim master database re: updated claim flags and reconciliation status
Allison, Roger	3/24/2023	1.1	Draft correspondence for team re: claim work stream updates
Allison, Roger	3/24/2023	1.8	Create updated claims summary report for internal review
Bixler, Holden	3/24/2023	0.8	Correspond with A&M team re: custody settlement issues and review notices re: same.
Callan, Baylee	3/24/2023	2.4	Perform analysis of proof of claim to match claims to Schedule F records.
Callan, Baylee	3/24/2023	0.7	Analyze proof of claims and support documents to match claims to Schedule F records.
Callan, Baylee	3/24/2023	2.6	Analyze claims and supporting documents to match claims to Schedule F records.
Callan, Baylee	3/24/2023	0.9	Review support documents for claims to match claims to Schedule F line.
Callan, Baylee	3/24/2023	2.2	Analyze supporting documentation to match claims to Schedule F records in preparation for objection.
Perez, Jose	3/24/2023	0.6	Perform matching between customer claim forms and scheduled claim by verifying email address
Perez, Jose	3/24/2023	1.4	Perform matching between customer claim forms and scheduled claim by verifying coin count balance
Pogorzelski, Jon	3/24/2023	0.6	Analyze filed customer claims to triage for future omnibus objections
Pogorzelski, Jon	3/24/2023	1.3	Analyze newly filed claims related to account balances to capture key data related to future objections
Pogorzelski, Jon	3/24/2023	0.9	Analyze filed claims related to earn accounts to reconcile differences with scheduled customer claims
Pogorzelski, Jon	3/24/2023	1.1	Prepare analysis of claims related to customer loans to reconcile variances with scheduled claims
Pogorzelski, Jon	3/24/2023	1.1	Identify Celsius customer related claims to match with scheduled customer claims
Pogorzelski, Jon	3/24/2023	1.2	Prepare analysis of Celsius customer related claims to reconcile variances with scheduled claims
Pogorzelski, Jon	3/24/2023	1.4	Analyze newly filed customer claims to capture key data related to future objections
Wadzita, Brent	3/24/2023	2.4	Review working file of retail crypto customer claims filed in USD, isolate certain groupings for further review.

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Wadzita, Brent	3/24/2023	1.4	Review retail crypto customer claims filed in USD and bucket for upcoming objections.
Wadzita, Brent	3/24/2023	2.2	Review newly filed claims and update claims triage file for team review.
Wadzita, Brent	3/24/2023	1.7	Review matched claims to scheduled claims listing and update as needed.
Westner, Jack	3/24/2023	1.5	Analyze claims to confirm whether there are duplicates in preparation for upcoming omnibus objection
Bixler, Holden	3/25/2023	0.2	Correspond with A&M team re custody settlement issues.
Allison, Roger	3/27/2023	2.4	Analyze high variance claim workbook re: suitability of objection and approach
Allison, Roger	3/27/2023	1.3	Review team review notes re: next steps to resolve
Allison, Roger	3/27/2023	0.7	Analyze Stretto claims report re: newly filed claims
Allison, Roger	3/27/2023	2.8	Perform analytical procedures on duplicate claim objections re: accuracy
Bixler, Holden	3/27/2023	0.3	Correspond with K&E and A&M teams re: proof of claim filing issues.
Callan, Baylee	3/27/2023	0.4	Check proof of claim and support documents to confirm claim matches Schedule F records.
Callan, Baylee	3/27/2023	2.3	Review supporting documentation to match claims to Schedule F records in preparation for objection.
Callan, Baylee	3/27/2023	1.8	Perform analysis of claims and supporting documents to match claims to Schedule F records.
Lucas, Emmet	3/27/2023	0.9	Review historical banking activity for lending legal entity per request of R. Allison (A&M).
Perez, Jose	3/27/2023	0.9	Match customer filed claims to scheduled claims by matching customer contact information
Perez, Jose	3/27/2023	1.1	Confirm accuracy of scheduled claims information by analyzing Form 410 supporting documents
Pogorzelski, Jon	3/27/2023	1.2	Reconcile claims related to customer accounts to reconcile variances with scheduled claims
Pogorzelski, Jon	3/27/2023	1.3	Verify filed claims related to earn accounts to match with scheduled customer claims
Pogorzelski, Jon	3/27/2023	0.8	Process newly filed claims related to account balances to reconcile differences with scheduled customer claims
Pogorzelski, Jon	3/27/2023	0.9	Process claims related to customer loans to capture key data related to future objections
Pogorzelski, Jon	3/27/2023	0.6	Prepare analysis of claims related to customer accounts to match with scheduled customer claims
Pogorzelski, Jon	3/27/2023	1.2	Prepare analysis of updated claims register from stretto to triage for future omnibus objections

***Celsius Network, LLC, et al.,  
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**CLAIMS ADMINISTRATION & OBJECTIONS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Pogorzelski, Jon	3/27/2023	1.1	Evaluate claims related to customer loans to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	3/27/2023	1.1	Verify claims associated with customer accounts to triage for future omnibus objections
Wadzita, Brent	3/27/2023	1.8	Prepare updated claims summary report with update coin pricing.
Wadzita, Brent	3/27/2023	2.6	Review claims triage workbook and incorporate updates into master claims objection tracker.
Wadzita, Brent	3/27/2023	1.6	Review retail customer claims workstreams for completeness and accuracy.
Allison, Roger	3/28/2023	1.5	Complete matching analysis of scheduled to filed trade claims
Allison, Roger	3/28/2023	2.1	Perform matching analysis of scheduled to filed trade claims
Allison, Roger	3/28/2023	1.2	Analyze claims register and claim support to update the schedule of governmental claims
Allison, Roger	3/28/2023	0.6	Call with K&E, Celsius, Stretto, H. Bixler (A&M), and R. Allison re: claims purchases and custody settlement process
Allison, Roger	3/28/2023	1.4	Internal working session with R. Allison, B. Wadzita (A&M) re: status update on claims workstreams and claims summary report.
Allison, Roger	3/28/2023	0.9	Call with H. Bixler, P. Kinealy, B. Wadzita (A&M) re: claims summary analysis, items of priority, bar date extension
Bixler, Holden	3/28/2023	0.9	Call with P. Kinealy, R. Allison, B. Wadzita (A&M) re: claims summary analysis, items of priority, bar date extension.
Bixler, Holden	3/28/2023	0.6	Call with K&E, Celsius, Stretto, and R. Allison (A&M) re: claims purchases and custody settlement process
Bixler, Holden	3/28/2023	0.4	Review GK8 vesting schedule and correspondence re: same.
Callan, Baylee	3/28/2023	1.3	Analyze proof of claim and support documents to match claims to Schedule F records in preparation for objection.
Callan, Baylee	3/28/2023	1.8	Review claims and supporting documents to match claims to Schedule F records.
Callan, Baylee	3/28/2023	1.1	Analyze proof of claim and supporting documents to confirm Schedule F match.
Callan, Baylee	3/28/2023	2.3	Check claims and supporting documents to confirm Schedule F match.
Kinealy, Paul	3/28/2023	0.9	Call with H. Bixler, R. Allison, B. Wadzita (A&M) re: claims summary analysis, items of priority, bar date extension
Perez, Jose	3/28/2023	0.4	Verify that coin count in paper claim matches the coin count in scheduled claim
Perez, Jose	3/28/2023	1.1	Identify claims filed by employees by analyzing Form 410 claims and matching to scheduled claims
Pogorzelski, Jon	3/28/2023	1.1	Process filed claims related to earn accounts to match with scheduled customer claims

***Celsius Network, LLC, et al.,  
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**CLAIMS ADMINISTRATION & OBJECTIONS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Pogorzelski, Jon	3/28/2023	1.1	Process non-customer claims to match with scheduled customer claims
Pogorzelski, Jon	3/28/2023	1.2	Evaluate filed claims related to earn accounts to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	3/28/2023	1.2	Identify Celsius customer related claims to match with scheduled claims for future superseded objections
Pogorzelski, Jon	3/28/2023	0.8	Identify newly filed claims related to account balances to identify amendments for future objection
Pogorzelski, Jon	3/28/2023	1.1	Verify filed customer claims to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	3/28/2023	1.3	Process non-customer claims to reconcile variances with scheduled claims
Wadzita, Brent	3/28/2023	1.7	Review consolidated claims workbook and incorporate team work product.
Wadzita, Brent	3/28/2023	0.9	Call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (A&M) re: claims summary analysis, items of priority, bar date extension.
Wadzita, Brent	3/28/2023	2.7	Review team form 410 filed claims analysis and incorporate into master tracker.
Wadzita, Brent	3/28/2023	1.4	Internal working session with R. Allison, B. Wadzita (A&M) re: status update on claims workstreams and claims summary report.
Westner, Jack	3/28/2023	2.1	Compile notes from multiple claims review workstreams to create master of claims review process
Westner, Jack	3/28/2023	2.4	Analyze claims to map amending claims to respective amended claims
Westner, Jack	3/28/2023	1.7	Analyze claim relationships to determine claim substantive duplicates
Allison, Roger	3/29/2023	1.3	Review work of claims triage team re: consistency of approach and accuracy
Allison, Roger	3/29/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: status update on customer claims workstreams and extended bar date.
Callan, Baylee	3/29/2023	1.9	Perform analysis of proof of claim for retail customer claims to verify Schedule F match.
Callan, Baylee	3/29/2023	0.5	Call with J. Perez, B. Callan, B. Wadzita (A&M) re: retail customer claim reconciliation.
Callan, Baylee	3/29/2023	1.4	Check proof of claim and support documents for retail customer claims to verify Schedule F match.
Kinealy, Paul	3/29/2023	1.7	Research lease rejection damages calculations and potential stipulation and advise R. Roman (K&E) re same.
Perez, Jose	3/29/2023	0.5	Call with J. Perez, B. Callan, B. Wadzita (A&M) re: retail customer claim reconciliation.
Pogorzelski, Jon	3/29/2023	0.6	Evaluate claims related to customer loans to reconcile differences with scheduled customer claims
Pogorzelski, Jon	3/29/2023	1.3	Evaluate filed claims related to earn accounts to triage for future omnibus objections



***Celsius Network, LLC, et al.,  
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**CLAIMS ADMINISTRATION & OBJECTIONS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Wadzita, Brent	3/29/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: status update on customer claims workstreams and extended bar date.
Wadzita, Brent	3/29/2023	0.5	Call with J. Perez, B. Callan, B. Wadzita (A&M) re: retail customer claim reconciliation.
Wadzita, Brent	3/29/2023	0.7	Prepare write up re: potential preference action from crypto filers in chapter 11.
Westner, Jack	3/29/2023	2.7	Analyze claims to determine if claim relationships are amendments or substantive duplicates
Westner, Jack	3/29/2023	2.3	Analyze claims to confirm that associated claims have the same claimant email address
Westner, Jack	3/29/2023	2.9	Map filed claims to respective scheduled claims based on claimant name and address
Allison, Roger	3/30/2023	2.8	Perform analytical procedures on claims population to identify a subset for team review
Allison, Roger	3/30/2023	2.2	Update master claims database re: updated claim types, amounts, and reconciliation flags
Allison, Roger	3/30/2023	1.3	Internal working session with R. Allison, B. Wadzita (A&M) re: plan impact on claims.
Callan, Baylee	3/30/2023	2.4	Review proof of claim and support documents for retail customer claims to verify Schedule F match.
Callan, Baylee	3/30/2023	2.9	Review Form 410 claims to verify the Schedule F match for potential duplicate claims.
Callan, Baylee	3/30/2023	2.7	Analyze supporting documents for retail customer claims to confirm Schedule F match.
Callan, Baylee	3/30/2023	1.1	Check proof of claim to verify claim match to Schedule F records.
Wadzita, Brent	3/30/2023	1.6	Refresh Celsius claims summary with updated claims register and incorporate comments from leadership.
Wadzita, Brent	3/30/2023	1.3	Internal working session with R. Allison, B. Wadzita (A&M) re: plan impact on claims.
Westner, Jack	3/30/2023	2.3	Map filed claims to respective scheduled claims based on claimant address and claim amount
Westner, Jack	3/30/2023	2.6	Map amended claims to respective master claims
Westner, Jack	3/30/2023	2.7	Analyze claimant names on claims to determine if claims have relationship
Allison, Roger	3/31/2023	1.8	Analyze drafts of claim objections re: presentation and data accuracy
Allison, Roger	3/31/2023	2.3	Analyze POC support for claims identified for the next round of objections
Allison, Roger	3/31/2023	0.3	Call with R. Allison and J. Westner (Both A&M) to discuss next steps in claim amendment analysis
Callan, Baylee	3/31/2023	0.9	Analyze proof of claim for retail customer claims to verify Schedule F match.



*Exhibit D*

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**CLAIMS ADMINISTRATION & OBJECTIONS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Callan, Baylee	3/31/2023	2.2	Analyze claims to verify the Schedule F match for potential duplicate claims.
Callan, Baylee	3/31/2023	1.9	Perform analysis of proof of claim to verify claim match to Schedule F records.
Callan, Baylee	3/31/2023	1.4	Review Form 410 claims to confirm the Schedule F match is correct as part of objection preparation.
Callan, Baylee	3/31/2023	1.1	Internal working session with B. Wadzita and B. Callan (A&M) to discuss Form 410 claim review for objection and customer scheduled claims matching.
Callan, Baylee	3/31/2023	1.9	Perform analysis of Form 410 claims to verify the Schedule F match for potential duplicate claims.
Kinealy, Paul	3/31/2023	0.4	Analyze updated claims register from Stretto team.
Wadzita, Brent	3/31/2023	0.8	Review retail customer claim ePOC claims matched to scheduled claims.
Wadzita, Brent	3/31/2023	1.1	Internal working session with B. Wadzita and B. Callan (A&M) to discuss Form 410 claim review for objection and customer scheduled claims matching.
Westner, Jack	3/31/2023	1.8	Analyze claims to determine if amending claims amend multiple claims
Westner, Jack	3/31/2023	0.3	Call with R. Allison and J. Westner (Both A&M) to discuss next steps in claim amendment analysis
Westner, Jack	3/31/2023	1.4	Update claim analysis file to reconcile claim hyperlinks with claim reference numbers
<b>Subtotal</b>		<b>790.0</b>	

**COMMUNICATION**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Allison, Roger	3/1/2023	0.5	Call with H. Bixler and R. Allison (all A&M), and the C Street communications team re: customer claims communications program
Bixler, Holden	3/1/2023	0.5	Conferences with J. Rubin and A. Acevedo (both C-Street) and R. Allison re: claims objection communications.
Bixler, Holden	3/1/2023	0.4	Review draft GK8 employee communication forwarded by O. Ganot (CEL).
Bixler, Holden	3/2/2023	0.4	Correspond with C-Street and Stretto re: customer notice issues.
Bixler, Holden	3/5/2023	0.8	Review and provide comments to draft customer FAQ forwarded by C-Street.
Bixler, Holden	3/6/2023	0.3	Review KE comments to draft customer FAQ.
Bixler, Holden	3/8/2023	0.2	Correspond with L. Workman (CEL) re: objection communications planning.
Bixler, Holden	3/9/2023	0.5	Confer with C-Street and K&E re: communications planning around claims objections.

*Exhibit D*

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**COMMUNICATION**

Professional	Date	Hours	Activity
Bixler, Holden	3/9/2023	0.8	Review updated claims FAQ and tweet forwarded by A. Acevedo (C-Street).
Bixler, Holden	3/13/2023	0.7	Provide additional comments to claims objection FAQ and correspond with K&E re: same.
Bixler, Holden	3/22/2023	0.8	Correspond and confer with C-Street and A&M team re: amendment communications talking points.
Bixler, Holden	3/23/2023	0.4	Correspond with D. Latona (K&E) re: amended bar date communications issues.
Bixler, Holden	3/24/2023	0.7	Review notice of amended bar date and correspond with A&M team re: communications issues re: same.
Bixler, Holden	3/25/2023	0.4	Correspond with C-Street re: schedule notice issues; review filed notice re: same.
Bixler, Holden	3/27/2023	0.8	Confer with C-Street and J. Rubin (C-street) re: amended bar date communications.
Bixler, Holden	3/27/2023	0.4	Correspond with C-Street and A&M team re: amendment notice plan.
Bixler, Holden	3/31/2023	0.8	Review and provide comments to bar date FAQ document.

**Subtotal 9.4**

**CONTRACTS**

Professional	Date	Hours	Activity
Bixler, Holden	3/1/2023	0.3	Correspond with A&M team re: mining contracts inquiry.
Kinealy, Paul	3/1/2023	0.3	Research contract rejection inquiry from Celsius operations.
Kinealy, Paul	3/3/2023	0.8	Research mining contract inquiries from D. Latona (K&E).
Bixler, Holden	3/7/2023	0.4	Correspond with A&M team re: contract rejection strategy.
Bixler, Holden	3/8/2023	0.6	Correspond with K&E and A&M teams re: institutional loan inquiry and review MLAs re: same.
Bixler, Holden	3/9/2023	0.7	Correspond with K&E and A&M teams re: loan inquiry.
Brantley, Chase	3/10/2023	0.8	Calls with S. Calvert (A&M) re: mining contract rejection models.
Brantley, Chase	3/10/2023	0.3	Call with K&E team, Celsius mining team and S. Calvert (A&M) re: contract rejection model 1.
Calvert, Sam	3/10/2023	0.4	Updates to mining contract rejection model 1.
Calvert, Sam	3/10/2023	0.8	Calls with C. Brantley (A&M) re: mining contract rejection models.
Calvert, Sam	3/10/2023	2.1	Creation of damages model for purposes of liquidation sensitivity analysis, vendor 1.

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**CONTRACTS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Calvert, Sam	3/10/2023	0.3	Call with K&E team, Celsius mining team and C. Brantley (A&M) re: contract rejection model 1.
Calvert, Sam	3/10/2023	0.8	Creation of damages model for purposes of liquidation sensitivity analysis, vendor 2.
<b>Subtotal</b>		<b>8.6</b>	

**COURT HEARINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	3/9/2023	1.4	Review Court opinion regarding Series B litigation.
Campagna, Robert	3/21/2023	0.6	Participate in Celsius court hearing.
Campagna, Robert	3/23/2023	1.7	Participate in court hearing related to bidding protections.
<b>Subtotal</b>		<b>3.7</b>	

**DATA MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
San Luis, Ana	3/1/2023	2.7	Examine preliminary CEL token trading volume reports.
San Luis, Ana	3/1/2023	1.9	Analyze and investigate CEL trading activities.
San Luis, Ana	3/1/2023	2.4	Analyze and investigate post-petition deposits per K&E request.
Tilsner, Jeremy	3/1/2023	1.6	Perform initial inquiry into location, format, and completeness of Celsius trading of CEL tokens on external exchanges and other venues.
Tilsner, Jeremy	3/1/2023	1.9	Review most recent iteration of custody eligibility script and output for quality control.
Tilsner, Jeremy	3/1/2023	1.3	Review analysis of post-petition deposits in preparation for settlement distributions.
Tilsner, Jeremy	3/1/2023	0.3	Check accuracy of CEL trading volume trading summary and deliverable.
Wang, Gege	3/1/2023	2.7	Query Snowflake database re compiling post-petition depositing users summary per K&E request.
Wang, Gege	3/1/2023	2.8	Query Snowflake databases re summarizing CEL token trading volume.
Wang, Gege	3/1/2023	2.1	Query data tables re identifying CEL trading activities.
San Luis, Ana	3/2/2023	2.6	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #14.
San Luis, Ana	3/2/2023	1.8	Examine and prepare post-petition transfers analysis and preference exposure per K&E request.

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**DATA MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
San Luis, Ana	3/2/2023	1.9	Examine and summarize CEL tokens given to customers as interest payments.
Tilsner, Jeremy	3/2/2023	2.1	Perform analysis comparing potential preference transactions with users' post petition withdrawals.
Tilsner, Jeremy	3/2/2023	2.1	Review responses and data for most recent set of Custody Eligibility customer inquiries.
Tilsner, Jeremy	3/2/2023	1.6	Extract and assemble data to determine the extent to which CEL tokens were provided to customers as interest payments.
Wang, Gege	3/2/2023	2.2	Query custody accounts eligible withdrawal balances re responding to user inquiries.
Wang, Gege	3/2/2023	2.6	Custody user coin balance query re reconciliation with Schedule F per user inquiry.
Wang, Gege	3/2/2023	2.3	Query balance entries table re compiling summary re CEL tokens given to customers as interest payments.
Wang, Gege	3/2/2023	2.4	Query balance entries table re pulling post-petition transfers and user's corresponding preference exposure per K&E request.
San Luis, Ana	3/3/2023	2.4	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #15.
San Luis, Ana	3/3/2023	1.6	Examine and summarize CEL token referral/referee rewards and bonus tokens.
San Luis, Ana	3/3/2023	1.8	Analyze and compile post-petition transfer summary by coin by product/account type.
Tilsner, Jeremy	3/3/2023	1.4	Compile and summarize data related to the use of CEL tokens as rewards or incentives for Celsius customers.
Tilsner, Jeremy	3/3/2023	2.1	Perform preliminary reconciliation of initial Schedule F data extracts to raw, underlying data in backoffice.
Tilsner, Jeremy	3/3/2023	1.0	Research location and suitability of user notes field for use in analysis of potentially fraudulent customer accounts.
Wang, Gege	3/3/2023	2.9	Query Snowflake database re compiling interest and rewards (respectively) paid in CEL token to users.
Wang, Gege	3/3/2023	2.7	Compile summary data regarding post-petition transfer by coin by product/account type.
Wang, Gege	3/3/2023	2.8	Query custody user transaction history re responding to user inquiries.
Wang, Gege	3/3/2023	2.2	Query balance entries table re compiling summary re CEL tokens given to customers as bonus tokens or rewards.
Ciriello, Andrew	3/6/2023	0.3	Call with J. Tilsner (A&M) to discuss OTC CEL trading data
Ciriello, Andrew	3/6/2023	0.4	Correspond with A&M data team regarding OTC trading data
San Luis, Ana	3/6/2023	2.4	Examine and prepare additional fraudulent account analysis related to suspended user accounts.
San Luis, Ana	3/6/2023	2.1	Perform independent QA of preliminary custody withdrawals dashboards for legal and exco dashboards.

*Exhibit D*

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**DATA MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
San Luis, Ana	3/6/2023	1.9	Examine and QC updates to user and coin summary of custody withdrawal eligible users by product and by jurisdiction.
San Luis, Ana	3/6/2023	2.3	Further analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #15.
San Luis, Ana	3/6/2023	1.8	Examine available preliminary dashboards prepared by Celsius team for custody withdrawals monitoring for client support and legal dashboards.
Tilsner, Jeremy	3/6/2023	0.3	Call with J. Tilsner, A. Ciriello (A&M) to discuss OTC CEL trading data.
Tilsner, Jeremy	3/6/2023	1.2	Perform analysis of post-petition transfers in order to evaluate potential for avoidance actions.
Tilsner, Jeremy	3/6/2023	2.2	Extract and compile data transactional history and balances to respond to Custody Settlement user inquiry.
Tilsner, Jeremy	3/6/2023	2.9	Assess company records related to exchange- and DeFi-based trading / buybacks of CEL tokens on open market.
Wang, Gege	3/6/2023	2.4	Data query and pull transactional level details of post-petition transfers per K&E request.
Wang, Gege	3/6/2023	2.3	Query custody user eligible balances and corresponding transaction history per user and K&E request.
Ciriello, Andrew	3/7/2023	0.2	Correspond with Celsius data team regarding UCC and internal data requests related to loan agreements
San Luis, Ana	3/7/2023	2.8	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #16.
San Luis, Ana	3/7/2023	1.8	Analyze and examine user coin balances for Schedule F reconciliation for ad hoc users.
San Luis, Ana	3/7/2023	2.4	Examine and summarize loan liquidations during the 90-day pre-petition period.
Tilsner, Jeremy	3/7/2023	0.9	Investigate and summarize information related to the liquidation of loans during the preference period.
Tilsner, Jeremy	3/7/2023	0.7	Perform research in to exchange trading undertaken by Celsius prior to bankruptcy.
Tilsner, Jeremy	3/7/2023	1.1	Review and update loan liquidation analysis at the request of counsel.
Wang, Gege	3/7/2023	2.3	Custody user coin balance query re reconciliation with Schedule F for ad hoc users.
Wang, Gege	3/7/2023	2.8	Query Snowflake loan database re compiling loan liquidation information during the 90-day pre-petition period.
San Luis, Ana	3/8/2023	1.8	Analyze and investigate balance entries related to loans liquidated during the preference period.
San Luis, Ana	3/8/2023	1.9	Further analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #16.
San Luis, Ana	3/8/2023	1.9	Examine and prepare preliminary summary reports for Schedule F reconciliation.

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**DATA MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
San Luis, Ana	3/8/2023	2.1	Analyze and examine transaction history for return of customers' loan collateral.
Tilsner, Jeremy	3/8/2023	2.2	Analyze the dollar volume and number of loans liquidated during preference period at request of bidder.
Tilsner, Jeremy	3/8/2023	2.9	Review and QC responses to open batch of user inquiries in re Custody withdrawal eligibility.
Tilsner, Jeremy	3/8/2023	2.2	Investigate the transactional patterns of users whose collateral was returned to their accounts in the preference period.
Wang, Gege	3/8/2023	1.8	Query Custody withdrawal eligible balances per ad hoc user inquiries.
Wang, Gege	3/8/2023	2.9	Query loan customers' transaction histories re loan collateral returns tracing.
Wang, Gege	3/8/2023	2.4	Query Snowflake balance entries re identifying loans liquidated during the preference period.
Wang, Gege	3/8/2023	2.6	Query balance entries re evaluating user custody withdrawal eligibility with transaction history per ad hoc user requests through K&E.
San Luis, Ana	3/9/2023	2.4	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #17.
San Luis, Ana	3/9/2023	1.7	Examine and prepare summary of loan collateral activity for loan users by account/product type.
San Luis, Ana	3/9/2023	1.3	Examine balance entries and summarize weekly CEL token interest payments.
Tilsner, Jeremy	3/9/2023	2.2	Assess impact of improperly applied manual adjustments to Schedule F data resulting from promotional awards to Celsius users.
Tilsner, Jeremy	3/9/2023	2.5	Coordinate with Company regarding data access issues and malformed entries found in data warehouse.
Tilsner, Jeremy	3/9/2023	0.8	Assist company in research of historical transaction activity for certain high-profile account holders.
Wang, Gege	3/9/2023	2.4	Ad hoc users' transaction level data pull and balance calculations per company request.
Wang, Gege	3/9/2023	2.4	Trace outgoing and incoming loan collaterals for loan users by account/product type.
Wang, Gege	3/9/2023	2.7	Query balance entries re summarizing CEL token given to customer accounts as interest payments every week.
San Luis, Ana	3/10/2023	2.2	Examine and summarize CEL token weekly trading activities.
San Luis, Ana	3/10/2023	2.4	Analyze and examine exchange trading data reports and data tables related to CEL token trades.
San Luis, Ana	3/10/2023	1.9	Analyze and investigate Fireblocks data regarding non-retail transactions post-petition.
Tilsner, Jeremy	3/10/2023	1.2	Evaluate impact of Schedule F flaw on withdrawal eligibility of Custody account holder that reached out to K&E
Tilsner, Jeremy	3/10/2023	2.2	Review status of fraudulent accounts analysis.

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**DATA MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Tilsner, Jeremy	3/10/2023	2.8	Research location, status, and format of historical exchange trading data stored in Snowflake data warehouse.
Tilsner, Jeremy	3/10/2023	1.7	Analyze and summarize historical proprietary exchange trading performed by Celsius finance.
Wang, Gege	3/10/2023	2.8	Query exchange data re compiling CEL token weekly trading activities.
Wang, Gege	3/10/2023	2.9	Query Snowflake exchange trading data re identify data tables related to CEL token trading.
Wang, Gege	3/10/2023	2.7	Query Fireblocks data regarding non-retail transaction data pull for the post-petition period.
San Luis, Ana	3/13/2023	1.9	Analyze and investigate inbound/incoming non-retail transactions for the post-petition period.
San Luis, Ana	3/13/2023	2.2	Further analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #17.
San Luis, Ana	3/13/2023	1.8	Examine loan collateral returns across Earn and Custody accounts.
San Luis, Ana	3/13/2023	1.9	Analyze and trace transactions in exchange-related databases, and prepare weekly summary of CEL tokens purchased and sold.
Tilsner, Jeremy	3/13/2023	2.4	Aggregate weekly sales and purchases of CEL token on external crypto exchanges and defi protocols.
Tilsner, Jeremy	3/13/2023	2.0	Review deliverables related to the extraction of data for non-retail transactions that took place subsequent to the filing of bankruptcy.
Wang, Gege	3/13/2023	2.8	Transactional level data pull regarding inbound/incoming non-retail transactions for the post-petition period.
Wang, Gege	3/13/2023	2.8	Loan collateral return tracing across users Earn and Custody accounts.
Wang, Gege	3/13/2023	2.9	Summarize CEL tokens purchased and sold each week by tracing transactions in exchange databases.
San Luis, Ana	3/14/2023	2.3	Analyze and investigate users suspended by Celsius compliance team due to OFAC country associations regarding claim rejections.
San Luis, Ana	3/14/2023	2.6	Analyze and investigate users suspended by Celsius compliance team due to KYC failures regarding claim rejections.
San Luis, Ana	3/14/2023	2.1	Examine summary of weekly CEL tokens awarded to customers as promo code awards.
San Luis, Ana	3/14/2023	2.2	Examine summary of weekly CEL tokens awarded to customers as bonus tokens.
Tilsner, Jeremy	3/14/2023	1.9	Assemble and analyze accounts that failed KYC from company systems for claims objections.
Tilsner, Jeremy	3/14/2023	1.8	Review accounts suspended due to OFAC issues in support of fraudulent account analysis for potential claims objections.
Tilsner, Jeremy	3/14/2023	2.4	Analyze patterns in the awarding of CEL tokens to customers resulting from promotional codes.
Wang, Gege	3/14/2023	2.1	Query Snowflake databases re compiling summary of weekly CEL tokens awarded to customers as promo code awards.

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Wang, Gege	3/14/2023	2.3	Query Snowflake databases re compiling summary of weekly CEL tokens awarded to customers as bonus tokens.
Wang, Gege	3/14/2023	2.4	Compile list of users suspended by Celsius compliance team due to OFAC country associations regarding claim rejections.
Wang, Gege	3/14/2023	2.7	Compile list of users suspended by Celsius compliance team due to KYC failures regarding claim rejections.
San Luis, Ana	3/15/2023	2.2	Analyze and examine custody transaction level detail for users in the Custody settlement cohort.
San Luis, Ana	3/15/2023	2.9	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #18.
San Luis, Ana	3/15/2023	2.1	Examine deFi data, Liquid, and other exchanges to identify and summarize CEL purchase activity.
San Luis, Ana	3/15/2023	2.3	Analyze and investigate data tables related to various versions of terms of use and corresponding user account balances.
Tilsner, Jeremy	3/15/2023	3.0	Perform research to understand how different versions and types of "Terms of Use" applied to customer account types and gather background on where those terms of use are stored.
Tilsner, Jeremy	3/15/2023	2.8	Extract updated Custody eligibility list based on 100% of available coin in preparation for Phase II Custody settlement.
Wang, Gege	3/15/2023	2.6	Query data tables regarding user signage of various versions of terms of use and corresponding account balances.
Wang, Gege	3/15/2023	2.4	Query custody user transaction history details and eligible withdrawal balances per user requests.
Wang, Gege	3/15/2023	2.6	Query custody transaction level detail re identifying users in the Custody settlement cohort.
San Luis, Ana	3/16/2023	2.8	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #19.
San Luis, Ana	3/16/2023	2.1	Examine and prepare additional fraudulent account analysis related to users suspended by Celsius compliance team.
San Luis, Ana	3/16/2023	2.4	Examine manual adjustments data, Huobi, and other exchanges to identify and summarize CEL purchase activity.
Tilsner, Jeremy	3/16/2023	1.7	Perform quality control checks on customer jurisdiction dashboard created at the request of Celsius product team.
Tilsner, Jeremy	3/16/2023	1.7	Review and respond to new back of Custody Eligibility user inquiries provided by Counsel.
Tilsner, Jeremy	3/16/2023	2.5	Prepare user balance and transaction data for potential Custody amendment following balance reductions due to customer withdrawals.
Wang, Gege	3/16/2023	2.8	Query data tables regarding user signage of various versions of terms of use and corresponding loan collaterals.
Wang, Gege	3/16/2023	2.4	Compile list of users suspended by Celsius compliance team due to identified fraudulent activities regarding claim rejections.
San Luis, Ana	3/17/2023	1.9	Examine preliminary user account petition balance updates for Schedule F adjustments.
San Luis, Ana	3/17/2023	2.6	Analyze and verify Schedule F balance updates related to promo code award corrections.



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San Luis, Ana	3/17/2023	1.9	Examine transaction history queries related to promo code awards for ad hoc group of customers.
San Luis, Ana	3/17/2023	2.4	Further analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #19.
Tilsner, Jeremy	3/17/2023	2.3	Review weekly summary of CEL trading, interest payments, and reward payments in order to compare CEL inflows to outflows from 2018 to 2023.
Tilsner, Jeremy	3/17/2023	1.3	Initiate investigation into collateral potentially misplaced from Celsius Earn to Custody accounts.
Tilsner, Jeremy	3/17/2023	2.0	Craft and edit description of trends in CEL transactional data and responses to creditor inquiries.
Tilsner, Jeremy	3/17/2023	2.0	Consolidate and perform accuracy checks on SOFA updates related to promotional code accounting issues.
Wang, Gege	3/17/2023	2.6	Query transaction histories regarding promo code award for ad hoc group of customers.
Wang, Gege	3/17/2023	2.8	Identify and verify Schedule F user balance updates in related to promo code award corrections.
Wang, Gege	3/17/2023	2.4	Preparation of user/coin petition balance updates for user accounts re Schedule F adjustments.
Wang, Gege	3/17/2023	2.2	Query balance entries re reconciling user custody withdrawal eligibility with transaction history per ad hoc user requests through K&E.
San Luis, Ana	3/18/2023	2.6	Examine deFi, manual adjustments data, Liquid, Huobi, and other exchanges to identify and summarize CEL purchase activity.
San Luis, Ana	3/20/2023	1.8	Investigate and prepare responses to CEL trade motion follow-ups.
San Luis, Ana	3/20/2023	2.2	Analyze and summarize custody withdrawal user transaction history per K&E request.
San Luis, Ana	3/20/2023	2.3	Examine updates to jurisdictions, total coin amounts, and total eligible USD for custody withdrawal eligible users by country/state.
San Luis, Ana	3/20/2023	2.4	Examine user coin balance updates across account types regarding promo code award corrections.
Tilsner, Jeremy	3/20/2023	2.4	Review disclosure statement plan to identify potential areas of attention for Company data or systems.
Tilsner, Jeremy	3/20/2023	2.8	Perform ad hoc customer activity and balance extraction and aggregation at the request of counsel.
Tilsner, Jeremy	3/20/2023	1.0	Review draft dashboard breaking out customer, balances, and transactional activity by jurisdiction and other dimensions.
Tilsner, Jeremy	3/20/2023	1.5	Perform ad hoc account activity extraction at request of Celsius management.
Wang, Gege	3/20/2023	2.9	Query Snowflake databases regarding compiling summaries of accounts by jurisdiction and coin type.
Wang, Gege	3/20/2023	2.6	Custody withdrawal user transaction history pull per K&E request.

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Wang, Gege	3/20/2023	2.8	Compile user coin balance updates across account types regarding promo code award corrections.
San Luis, Ana	3/21/2023	2.8	Analyze and examine custody transactions to identify users eligible for custody settlement.
San Luis, Ana	3/21/2023	2.8	Analyze and investigate loan collateral returns across Earn and Custody accounts.
San Luis, Ana	3/21/2023	1.1	Investigate and prepare additional responses to CEL trade motion follow-ups.
San Luis, Ana	3/21/2023	2.7	Examine and prepare summary of non-retail Fireblocks transactions post-petition.
Tilsner, Jeremy	3/21/2023	2.9	Analyze customer eligibility and eligible amounts Phase II of Custody settlement.
Tilsner, Jeremy	3/21/2023	0.7	Assess updated analysis of CEL buying and selling on external exchanges related to creditor request.
Tilsner, Jeremy	3/21/2023	1.2	Integrate promotional code adjustments into user balance data for Schedule F amendments
Tilsner, Jeremy	3/21/2023	1.9	Review adjustments to user transactions resulting from incorrectly applied promotional codes
Tilsner, Jeremy	3/21/2023	1.7	Review dates, milestones, and upcoming deliverables / data extracts necessary for additional Custody crypto distributions.
Wang, Gege	3/21/2023	2.2	Compile summary related to overall coin amounts and corresponding USD amounts by customers' jurisdiction and coin type.
Wang, Gege	3/21/2023	2.3	Query custody transaction level detail re identifying users that are eligible for the upcoming Custody settlement.
Wang, Gege	3/21/2023	2.6	Compile summary related to overall coin amounts and corresponding USD amounts by customers' product and coin type.
Wang, Gege	3/21/2023	2.4	Query Snowflake database regarding identify remaining Custody users for eligible custody withdrawals.
San Luis, Ana	3/22/2023	1.7	Examine preliminary list of users that eligible to opt into the Custody Settlement.
San Luis, Ana	3/22/2023	2.2	Analyze and examine custody transactions related to remaining Custody users for eligible custody withdrawals.
San Luis, Ana	3/22/2023	1.8	Examine and evaluate account balances as of the petition for Earn creditors potentially within the Convenience class.
San Luis, Ana	3/22/2023	2.9	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #20.
Tilsner, Jeremy	3/22/2023	0.8	Review and QC responses to most recent batch of user Custody withdrawal user inquiries.
Tilsner, Jeremy	3/22/2023	3.0	Analyze population of users eligible to withdraw coins based on details of Custody settlement, taking into account full account balance and gas fees.
Tilsner, Jeremy	3/22/2023	1.4	Segment customer base by likely creditor class category and calculate balances by category.
Wang, Gege	3/22/2023	2.5	Compile list of users that are eligible to opt into the Custody Settlement.

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Wang, Gege	3/22/2023	2.9	Identify Earn creditors that potentially fall into the Convenience class by evaluating account balances as of the Petition.
Wang, Gege	3/22/2023	2.6	Transactional level data pull and eligibility reconciliation re withdrawal related user inquiries.
San Luis, Ana	3/23/2023	2.9	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #21.
San Luis, Ana	3/23/2023	1.4	Examine and QC customer segmentation dashboard summaries and corresponding coin amounts and USD values as of the petition.
San Luis, Ana	3/23/2023	2.8	Analyze and investigate users suspended by Celsius to identify fraudulent activity.
San Luis, Ana	3/23/2023	1.7	Examine and QC customer segmentation dashboard summaries and corresponding coin amounts and USD values as of the present date.
Tilsner, Jeremy	3/23/2023	1.9	Identify and consolidate list of unsupported coins along with corresponding balances and USD values for technical Withhold analysis.
Tilsner, Jeremy	3/23/2023	2.8	Review and update report depicting customer segments by state and jurisdiction, including customer counts and likely creditor class.
Tilsner, Jeremy	3/23/2023	1.5	Update analysis regarding potentially fraudulent accounts for claims objections based on input from Celsius compliance.
Wang, Gege	3/23/2023	2.6	Dashboard regarding customer segmentation summaries and corresponding coin amounts and USD values as of the present state.
Wang, Gege	3/23/2023	2.6	Transactional level data pull per ad hoc user requests through K&E regarding user withdrawal eligibilities.
Wang, Gege	3/23/2023	2.3	Dashboard regarding customer segmentation summaries and corresponding coin amounts and USD values as of the Petition.
San Luis, Ana	3/24/2023	1.8	Examine list of unsupported coins prepared by Celsius.
San Luis, Ana	3/24/2023	2.4	Examine and investigate collateral activity at loan initiation and refunded back to user's account at loan closure/liquidation.
San Luis, Ana	3/24/2023	2.6	Examine and QC summary statistics for Earn creditors eligible/ineligible for the Convenience class.
Tilsner, Jeremy	3/24/2023	1.5	Perform collateral tracing exercise to estimate volume and impact of mismatched loan collateral issue and potential effect on Custody withdrawal eligibility.
Tilsner, Jeremy	3/24/2023	2.3	Research and summarize account suspensions due to KYC, OFAC, and other regulatory issues for potential claims objections.
Tilsner, Jeremy	3/24/2023	2.6	Execute data extraction and aggregation for ad hoc group of customers in response to Company management request.
Wang, Gege	3/24/2023	2.6	Ad hoc user transaction history data pull per Celsius request.
Wang, Gege	3/24/2023	2.8	Compile summary statistics on Earn creditors in the Convenience class vs. not in the Convenience class.
Wang, Gege	3/24/2023	2.9	Trace loan collaterals related transactions - collateral coming out of user's account at loan initiation and refunded back to user's account at loan closure/liquidation.

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San Luis, Ana	3/27/2023	2.3	Analyze and investigate customer counts by country and state per Celsius request.
San Luis, Ana	3/27/2023	1.8	Examine and prepare dashboard updates regarding customer segmentation per Celsius request.
San Luis, Ana	3/27/2023	2.7	Examine and prepare updated Custody withdrawal schedule for full 100% amounts with transaction fees incorporated.
Wang, Gege	3/27/2023	2.8	Prepare dashboard regarding customer segmentation per Celsius request.
Wang, Gege	3/27/2023	2.9	Compiling customer counts summary by user's country and state per Celsius request.
Wang, Gege	3/27/2023	2.8	Preparation of Custody withdrawal schedule with transaction fee incorporated to determine asset sufficiency for withdrawals.
San Luis, Ana	3/28/2023	1.4	Examine transactional level detailed data provided by Celsius data team regarding withheld coins that were not technically supported by the platform.
San Luis, Ana	3/28/2023	1.7	Further examine and investigate collateral activity at loan initiation and refunded back to user's account at loan closure/liquidation.
San Luis, Ana	3/28/2023	1.8	Examine data provided by Celsius regulatory/compliance team of suspended accounts due to KYC failures.
Wang, Gege	3/28/2023	2.7	Query data provided by Celsius regulatory/compliance team of suspended accounts due to KYC failures regarding potential claims rejections.
Wang, Gege	3/28/2023	2.6	Query transactional level detailed data provided by Celsius data team regarding withheld coins that were not technically supported by the platform.
Wang, Gege	3/28/2023	2.5	Transaction level data pull and user assets withdrawal eligibilities query re custody user inquiries.
San Luis, Ana	3/29/2023	1.4	Analyze and investigate return of loan collateral across Earn and Custody accounts.
San Luis, Ana	3/29/2023	2.8	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #22.
Wang, Gege	3/29/2023	2.6	Query data provided by Celsius regulatory/compliance team of suspended accounts due to blacklisting regarding potential claims rejections.
San Luis, Ana	3/30/2023	2.6	Analyze data for accounts suspended due to OFAC country associations provided by Celsius regulatory team.
San Luis, Ana	3/30/2023	2.3	Examine summary provided by Celsius data team regarding withheld coins that were not technically supported by the platform.
Wang, Gege	3/30/2023	2.7	Query data provided by Celsius regulatory/compliance team of suspended accounts due to OFAC country associations regarding potential claims rejections.
Wang, Gege	3/30/2023	2.7	Query summary data provided by Celsius data team regarding withheld coins that were not technically supported by the platform.
San Luis, Ana	3/31/2023	2.9	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #23.
San Luis, Ana	3/31/2023	1.9	Examine and QC updated Custody eligibility withdrawal schedule with 100% of the eligible custody balances.

*Exhibit D*

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Wang, Gege	3/31/2023	2.9	Query Snowflake databases re compiling updated Custody withdrawal schedule.
Wang, Gege	3/31/2023	2.8	Preparation of updated Custody eligibility withdrawal schedule with 100% of the eligible custody balances.
<b>Subtotal</b>		<b>454.8</b>	

**DUE DILIGENCE**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bixler, Holden	3/1/2023	0.2	Call with B. Wadzita, P. Kinealy (All A&M), D. Latona, A. Xuan (All K&E) to discuss retail users transactional history re: preferences.
Ciriello, Andrew	3/1/2023	0.1	Call with S. Colangelo (A&M), K&E, and Celsius to discuss current status of UCC diligence requests.
Colangelo, Samuel	3/1/2023	1.7	Assemble staking summary responsive to diligence request from valuation firm.
Colangelo, Samuel	3/1/2023	0.1	Call with A. Ciriello (A&M), K&E, and Celsius to discuss current status of UCC diligence requests.
Kinealy, Paul	3/1/2023	0.2	Call with H. Bixler, B. Wadzita, (Both A&M), D. Latona, A. Xuan (Both K&E) to discuss retail users transactional history re: preferences.
Wadzita, Brent	3/1/2023	0.2	Call with H. Bixler, P. Kinealy (All A&M), D. Latona, A. Xuan (All K&E) to discuss retail users transactional history re: preferences.
Brantley, Chase	3/2/2023	0.2	Respond to questions from MIII re: files in the data room.
Brantley, Chase	3/2/2023	0.3	Review uptime report and calculation ahead of respond to GXD mining diligence request.
Brantley, Chase	3/2/2023	1.6	Prepare data and coordinate responses with the mining team to respond to GXD mining diligence questions.
Campagna, Robert	3/2/2023	0.8	Prepare diligence related to mining business for prospective bidder.
Ciriello, Andrew	3/2/2023	0.8	Call with I. Inbar, R. Shakhnovetsky (CEL) regarding DeFi reconciliation exercise in response to prospective buyer questions
Ciriello, Andrew	3/2/2023	0.5	Update DeFi reconciliation exercise in response to prospective buyer questions
Brantley, Chase	3/3/2023	0.6	Consolidate replies and files ahead of distributing to GXD re: mining diligence requests.
Brantley, Chase	3/3/2023	0.6	Review and provide responses to additional GXD mining diligence requests to the Company ahead of responding.
Dailey, Chuck	3/3/2023	2.2	Analyze M3 wind down analysis assumptions
Brantley, Chase	3/4/2023	0.4	Call with J. Fan (Celsius) to discuss responses to GXD mining diligence requests.
Brantley, Chase	3/4/2023	0.4	Provide summary of preference language in docket 2159 to team in response to data requests questions from MIII.
Dailey, Chuck	3/4/2023	1.9	Create comparative analysis between wind down analysis and M3 assumptions

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Wadzita, Brent	3/4/2023	1.4	Review customer transactional data for certain customers per the request of counsel.
Bixler, Holden	3/6/2023	0.4	Review regulator plan inquiries and correspondence from K&E re: same.
Ciriello, Andrew	3/7/2023	0.3	Correspond with K&E and A&M teams regarding CEL token related diligence requests
Ciriello, Andrew	3/7/2023	0.4	Collect institutional loan agreements and post to dataroom
Colangelo, Samuel	3/7/2023	0.8	Review pro se creditor request and assemble responses and relevant document list.
Colangelo, Samuel	3/7/2023	0.7	Review and analyze CEL token diligence file and respond to related diligence support questions.
Wadzita, Brent	3/7/2023	0.9	Review VDR and other data room to locate certain MLA documents per the request of counsel.
Wadzita, Brent	3/7/2023	1.6	Analyze bible and transactional data to certain retail customer account for potential account adjustment.
Dailey, Chuck	3/8/2023	0.3	Correspondence with M3 regarding staking and DeFi assets
Wadzita, Brent	3/8/2023	1.3	Analyze loan liquidations and return of collateral at the request of counsel.
Wadzita, Brent	3/8/2023	2.1	Prepare analysis re: loan liquidations and return of collateral into earn or custody.
Allison, Roger	3/9/2023	0.3	Call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (All A&M) and KE to discuss retail loans and collateral
Allison, Roger	3/9/2023	1.3	Perform research regarding the transaction history and account balance of an additional retail creditor re: diligence inquiry
Bixler, Holden	3/9/2023	0.3	Call with P. Kinealy, R. Allison, B. Wadzita (All A&M) and KE to discuss retail loans and collateral.
Brantley, Chase	3/9/2023	0.4	Correspond with the Company and team re: liquidated loans data.
Kinealy, Paul	3/9/2023	0.3	Call with H. Bixler, B. Wadzita, R. Allison (All A&M) and KE to discuss retail loans and collateral.
Wadzita, Brent	3/9/2023	0.3	Call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (All A&M) and KE to discuss retail loans and collateral.
Bixler, Holden	3/10/2023	0.4	Review updated commentary to regulator diligence inquiry.
Campagna, Robert	3/10/2023	0.9	Draft reply to regulators w/r/t questions on POR.
Ciriello, Andrew	3/10/2023	0.3	Review and comment on draft responses to questions from regulators
Allison, Roger	3/13/2023	1.4	Internal working session with R. Allison, B. Wadzita (A&M) re: adjustments to schedule F balances.
Wadzita, Brent	3/13/2023	1.4	Internal working session with R. Allison, B. Wadzita (A&M) re: adjustments to schedule F balances.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Ciriello, Andrew	3/14/2023	0.3	Review and comment on CEL token awards schedule for pro se creditors
Ciriello, Andrew	3/14/2023	0.4	Analyze retail loan program and provide responses to valuation diligence requests regarding the same
Allison, Roger	3/15/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: adjustments to schedule F retail user balances.
Brantley, Chase	3/15/2023	0.4	Correspond with the Company and K&E re: mining lease data requests from the UCC.
Ciriello, Andrew	3/15/2023	0.2	Call with S. Colangelo (A&M), K&E, and Celsius to discuss current status of UCC diligence requests
Colangelo, Samuel	3/15/2023	0.2	Review and upload files responsive to diligence requests.
Colangelo, Samuel	3/15/2023	0.2	Call with A. Ciriello (A&M), K&E, and Celsius to discuss current status of UCC diligence requests
Wadzita, Brent	3/15/2023	1.6	Analyze preference tracker and update with new and available information.
Wadzita, Brent	3/15/2023	2.1	Perform analysis on loan collateral and investigate movement of coin upon liquidation.
Wadzita, Brent	3/15/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: adjustments to schedule F retail user balances.
Allison, Roger	3/16/2023	1.9	Analyze retail customer balance transactions re: collateral sources
Allison, Roger	3/16/2023	1.3	Internal working session with R. Allison, B. Wadzita (A&M) re: modifying schedule F retail customer balances.
Allison, Roger	3/16/2023	1.2	Continue to analyze retail collateral customer balances re: request from K&E
Ciriello, Andrew	3/16/2023	1.3	Analyze CEL interest and awards paid to customers from 2018 to present to compare against OTC net purchases / sales
Ciriello, Andrew	3/16/2023	2.6	Analyze CEL OTC purchases / sales from 2018 to present
Wadzita, Brent	3/16/2023	2.1	Prepare listing of transactions for certain user accounts per request of company.
Wadzita, Brent	3/16/2023	1.3	Internal working session with R. Allison, B. Wadzita (A&M) re: modifying schedule F retail customer balances.
Allison, Roger	3/17/2023	0.5	Call with H. Bixler, R. Allison, B. Wadzita (A&M) to discuss loan liquidations, customer liabilities, and high priority items
Allison, Roger	3/17/2023	0.5	Call with G. Wang, R. Allison, B. Wadzita (A&M) and Celsius to discuss loan liquidations and coin return
Allison, Roger	3/17/2023	2.7	Analyze potential issues in the customer collateral data set
Allison, Roger	3/17/2023	1.8	Perform analytical procedures on collateral source schedule re: accuracy of approach
Bixler, Holden	3/17/2023	0.5	Call with B. Wadzita, R. Allison (A&M) to discuss loan liquidations, customer liabilities, and high priority items.



*Exhibit D*

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**DUE DILIGENCE**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Wadzita, Brent	3/17/2023	0.5	Call with H. Bixler, R. Allison, B. Wadzita (A&M) to discuss loan liquidations, customer liabilities, and high priority items.
Wadzita, Brent	3/17/2023	0.5	Call with G. Wang, R. Allison, B. Wadzita (A&M) and Celsius to discuss loan liquidations and coin return.
Wadzita, Brent	3/17/2023	1.4	Analyze preference tracker and incorporate internal comments and updates.
Wadzita, Brent	3/17/2023	2.6	Prepare analysis and review certain crypto filers in chapter 11 proceedings re: preferences.
Wang, Gege	3/17/2023	0.5	Call with B. Wadzita, G. Wang, R. Allison (A&M) and Celsius to discuss loan liquidations and coin return.
Kinealy, Paul	3/18/2023	0.6	Research inquiry from G. Hensley (K&E) re collateral balances.
Allison, Roger	3/20/2023	1.4	Internal working session with R. Allison, B. Wadzita (A&M) re: analysis to schedule F custody and earn balances.
Wadzita, Brent	3/20/2023	1.4	Internal working session with R. Allison, B. Wadzita (A&M) re: analysis to schedule F custody and earn balances.
Allison, Roger	3/21/2023	0.3	Call with H. Bixler, B. Wadzita (all A&M) to discuss bible, amendments, and other items of importance
Allison, Roger	3/21/2023	0.5	Call with R. Allison, G. Wang (all A&M) and Celsius to discuss collateral balances and customer liabilities
Allison, Roger	3/21/2023	0.6	Call with H. Bixler, R. Allison, G. Wang, B. Wadzita (all A&M) and Celsius to discuss collateral balances and customer liabilities
Bixler, Holden	3/21/2023	0.6	Call with H. Bixler, R. Allison, G. Wang, B. Wadzita (all A&M) and Celsius to discuss collateral balances and customer liabilities
Bixler, Holden	3/21/2023	0.3	Call with B. Wadzita, R. Allison (all A&M) to discuss bible, amendments, and other items of importance.
Wadzita, Brent	3/21/2023	0.3	Call with H. Bixler, R. Allison (all A&M) to discuss bible, amendments, and other items of importance.
Wadzita, Brent	3/21/2023	0.6	Call with H. Bixler, R. Allison, G. Wang, B. Wadzita (all A&M) and Celsius to discuss collateral balances and customer liabilities
Wang, Gege	3/21/2023	0.5	Call with R. Allison, G. Wang (all A&M) and Celsius to discuss collateral balances and customer liabilities
Wang, Gege	3/21/2023	0.6	Call with H. Bixler, R. Allison, G. Wang, B. Wadzita (all A&M) and Celsius to discuss collateral balances and customer liabilities
Allison, Roger	3/22/2023	1.3	Perform research on a certain retail customer's transaction and balance history re: due diligence request
Brantley, Chase	3/22/2023	0.5	Call with R. Campagna, S. Schreiber, A. Ciriello, C. Dailey, E. Lucas (all A&M), and M3 team to discuss potential sales of alt coins
Campagna, Robert	3/22/2023	0.5	Call with S. Schreiber, A. Ciriello, C. Brantley, C. Dailey, E. Lucas (all A&M), and M3 team to discuss potential sales of alt coins
Ciriello, Andrew	3/22/2023	0.2	Participate in call with J. Lambros (CEL), K&E and S. Colangelo (A&M) to discuss recent UCC diligence requests
Ciriello, Andrew	3/22/2023	0.5	Call with R. Campagna, S. Schreiber, C. Brantley, E. Lucas, C. Dailey (all A&M), and M3 team to discuss potential sales of alt coins



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Colangelo, Samuel	3/22/2023	0.3	Call with A. Ciriello (A&M), K&E, and Celsius to discuss current status of diligence requests.
Dailey, Chuck	3/22/2023	0.8	Analyze alt coin rebalancing analysis provided by M3
Dailey, Chuck	3/22/2023	0.5	Call with R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, C. Dailey, E. Lucas (all A&M), and M3 team to discuss potential sales of alt coins
Lucas, Emmet	3/22/2023	0.5	Call with R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, C. Dailey (all A&M), and M3 team to discuss potential sales of alt coins
Schreiber, Sam	3/22/2023	0.5	Call with R. Campagna, E. Lucas, A. Ciriello, C. Brantley, C. Dailey (all A&M), and M3 team to discuss potential sales of alt coins
Kinealy, Paul	3/23/2023	0.4	Research schedule inquiry from D. Latona (K&E) and advise him re: same.
Wadzita, Brent	3/23/2023	1.1	Prepare analysis on potential preference claw back from crypto filer in chapter 11.
Ciriello, Andrew	3/24/2023	0.2	Call with S. Colangelo (A&M), K&E, and Celsius to discuss current status of diligence requests.
Colangelo, Samuel	3/24/2023	0.2	Call with A. Ciriello (A&M), K&E, and Celsius to discuss current status of diligence requests.
Ciriello, Andrew	3/25/2023	0.3	Analyze OTC CEL transaction data for transaction activity around the time of the Pause
Wadzita, Brent	3/25/2023	1.1	Prepare listing of schedule F liabilities into USD as of the filing date with updated coin prices.
Allison, Roger	3/27/2023	1.3	Internal working session with R. Allison, B. Wadzita (A&M) re: analysis to schedule F withheld retail balances.
Ciriello, Andrew	3/27/2023	1.2	Provide draft responses to requests for production and interrogatories from UCC
Schreiber, Sam	3/27/2023	0.3	Prepare follow-up response to UCC diligence request related to bank status.
Wadzita, Brent	3/27/2023	1.3	Internal working session with R. Allison, B. Wadzita (A&M) re: analysis to schedule F withheld retail balances.
Brantley, Chase	3/29/2023	0.3	Call with B. Wadzita (A&M) re: post-petition incoming back transaction and potential preference exposure.
Ciriello, Andrew	3/29/2023	0.5	Call with S. Colangelo (A&M), K&E, and Celsius to discuss current status of UCC diligence requests.
Ciriello, Andrew	3/29/2023	0.3	Call with B. Wadzita (A&M) re: post-petition potential preference exposure and on chain transactions.
Colangelo, Samuel	3/29/2023	0.5	Call with A. Ciriello (A&M), K&E, and Celsius to discuss current status of UCC diligence requests.
Wadzita, Brent	3/29/2023	0.3	Call with A. Ciriello (A&M) re: post-petition potential preference exposure and on chain transactions.
Wadzita, Brent	3/29/2023	0.3	Call with C. Brantley (A&M) re: post-petition incoming back transaction and potential preference exposure.
Allison, Roger	3/31/2023	1.3	Internal working session with R. Allison, B. Wadzita (A&M) re: unsupported coins and impact to customer balances.

*Exhibit D*

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Professional	Date	Hours	Activity
Ciriello, Andrew	3/31/2023	0.2	Call with S. Colangelo (A&M), K&E, and Celsius to discuss updates regarding UCC diligence requests.
Colangelo, Samuel	3/31/2023	0.2	Call with A. Ciriello (A&M), K&E, and Celsius to discuss updates regarding UCC diligence requests.
Wadzita, Brent	3/31/2023	1.3	Internal working session with R. Allison, B. Wadzita (A&M) re: unsupported coins and impact to customer balances.
<b>Subtotal</b>		<b>87.2</b>	

**FEE APP**

Professional	Date	Hours	Activity
Calvert, Sam	3/6/2023	2.7	Review of entries included in January fee application to ensure A&M fee app conforms to local rules.
Calvert, Sam	3/7/2023	0.8	General January fee application review and compilation.
Calvert, Sam	3/7/2023	0.7	Finalization and compilation of various January fee application related items.
Calvert, Sam	3/9/2023	0.5	Review and comment on draft January fee statement draft.
Calvert, Sam	3/28/2023	1.2	Review of entries included in February fee application to ensure A&M fee app conforms to local rules.
Rivera-Rozo, Camila	3/28/2023	1.6	Continued customizing new workbook and Fee App # 7 (February 2023).
Calvert, Sam	3/29/2023	1.6	General February fee application review and compilation ahead of distribution to K&E.
Rivera-Rozo, Camila	3/29/2023	2.1	Collected time detail and began scrubbing entries.
Calvert, Sam	3/30/2023	1.1	Finalization and compilation of various February fee application related items.
Rivera-Rozo, Camila	3/30/2023	2.4	Prepared draft for Fee App # 7 (February 2023).
Rivera-Rozo, Camila	3/31/2023	0.9	Finalized Fee App Fee App # 7 (February 2023).
<b>Subtotal</b>		<b>15.6</b>	

**LITIGATION**

Professional	Date	Hours	Activity
Schreiber, Sam	3/13/2023	1.9	Review valuation analysis related to potential litigation party.
<b>Subtotal</b>		<b>1.9</b>	

**MEETINGS**

Professional	Date	Hours	Activity
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*Exhibit D*

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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/1/2023	1.0	Call with UCC advisors and co-chairs to discuss the status of mining operations and rig deployment.
Brantley, Chase	3/1/2023	0.6	Call with Special Committee, K&E, Centerview, Celsius, and R. Campagna (A&M) to discuss status of mining operations and deal progression.
Campagna, Robert	3/1/2023	0.6	Call with Special Committee, K&E, Centerview, Celsius, and C. Brantley (A&M) to discuss status of mining operations and deal progression.
Allison, Roger	3/2/2023	0.2	Call with A. Ciriello, H. Bixler, C. Brantley, S. Colangelo, C. Dailey, S. Calvert, B. Wadzita, S. Schreiber, R. Allison, E. Lucas (all A&M) to discuss POR, claims management, cash management, personnel, diligence and general case updates.
Bixler, Holden	3/2/2023	0.2	Call with A. Ciriello, H. Bixler, C. Brantley, S. Colangelo, C. Dailey, S. Calvert, B. Wadzita, S. Schreiber, R. Allison, E. Lucas (all A&M) to discuss POR, claims management, cash management, personnel, diligence and general case updates.
Brantley, Chase	3/2/2023	0.2	Call with A. Ciriello, H. Bixler, C. Brantley, S. Colangelo, C. Dailey, S. Calvert, B. Wadzita, S. Schreiber, R. Allison, E. Lucas (all A&M) to discuss POR, claims management, cash management, personnel, diligence and general case updates.
Calvert, Sam	3/2/2023	0.2	Call with A. Ciriello, H. Bixler, C. Brantley, S. Colangelo, C. Dailey, S. Calvert, B. Wadzita, S. Schreiber, R. Allison, E. Lucas (all A&M) to discuss POR, claims management, cash management, personnel, diligence and general case updates.
Ciriello, Andrew	3/2/2023	0.2	Call with A. Ciriello, H. Bixler, C. Brantley, S. Colangelo, C. Dailey, S. Calvert, B. Wadzita, S. Schreiber, R. Allison, E. Lucas (all A&M) to discuss POR, claims management, cash management, personnel, diligence and general case updates.
Colangelo, Samuel	3/2/2023	0.2	Call with A. Ciriello, H. Bixler, C. Brantley, S. Colangelo, C. Dailey, S. Calvert, B. Wadzita, S. Schreiber, R. Allison, E. Lucas (all A&M) to discuss POR, claims management, cash management, personnel, diligence and general case updates.
Dailey, Chuck	3/2/2023	0.2	Call with A. Ciriello, H. Bixler, C. Brantley, S. Colangelo, C. Dailey, S. Calvert, B. Wadzita, S. Schreiber, R. Allison, E. Lucas (all A&M) to discuss POR, claims management, cash management, personnel, diligence and general case updates.
Lucas, Emmet	3/2/2023	0.2	Call with A. Ciriello, H. Bixler, C. Brantley, S. Colangelo, C. Dailey, S. Calvert, B. Wadzita, S. Schreiber, R. Allison, E. Lucas (all A&M) to discuss POR, claims management, cash management, personnel, diligence and general case updates.
Schreiber, Sam	3/2/2023	0.2	Call with A. Ciriello, H. Bixler, C. Brantley, S. Colangelo, C. Dailey, S. Calvert, B. Wadzita, S. Schreiber, R. Allison, E. Lucas (all A&M) to discuss POR, claims management, cash management, personnel, diligence and general case updates.
Wadzita, Brent	3/2/2023	0.2	Call with A. Ciriello, H. Bixler, C. Brantley, S. Colangelo, C. Dailey, S. Calvert, B. Wadzita, S. Schreiber, R. Allison, E. Lucas (all A&M) to discuss POR, claims management, cash management, personnel, diligence and general case updates.
Brantley, Chase	3/3/2023	0.5	Participate in weekly call with MIII to discuss weekly cash report and other deal items.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/3/2023	0.7	Call with Special Committee, K&E, Centerview, C. Ferraro, R. Deutsch (CEL) and R. Campagna, J. Tilsner (A&M) to discuss plan of reorganization.
Campagna, Robert	3/3/2023	0.7	Call with Special Committee, K&E, Centerview, C. Ferraro, R. Deutsch (CEL) and J. Tilsner, C. Brantley (A&M) to discuss plan of reorganization.
Tilsner, Jeremy	3/3/2023	0.7	Call with K&E, Celsius Special committee, R. Campagna and C. Brantley (both A&M) to discuss case updates.
Brantley, Chase	3/6/2023	0.9	Participate in Special Committee call with K&E, Centerview, and R. Campagna and S. Schreiber (A&M) to discuss upcoming milestones.
Campagna, Robert	3/6/2023	0.9	Participate in Special Committee call with K&E, Centerview, and S. Schreiber and C. Brantley (A&M) to discuss upcoming milestones.
Lucas, Emmet	3/6/2023	0.4	Provide updates to slides in weekly presentation for team regarding cash management and forecasting.
San Luis, Ana	3/6/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding Liquid exchange CEL trading data and CEL activity on other exchanges.
Schreiber, Sam	3/6/2023	0.9	Participate in Special Committee call with K&E, Centerview, and R. Campagna and C. Brantley (A&M) to discuss upcoming milestones.
Tilsner, Jeremy	3/6/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding Liquid exchange CEL trading data and CEL activity on other exchanges.
Wang, Gege	3/6/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding Liquid exchange CEL trading data and CEL activity on other exchanges.
Allison, Roger	3/7/2023	0.5	Call with R. Campagna, S. Schreiber, S. Calvert, C. Brantley, A. Ciriello, E. Lucas, H. Bixler, J. Pogorzelski, R. Allison, P. Kinealy, C. Dailey, B. Wadzita, S. Colangelo (all A&M) to discuss case timeline, mining, valuations, general updates
Bixler, Holden	3/7/2023	0.5	Call with R. Campagna, S. Schreiber, S. Calvert, C. Brantley, A. Ciriello, E. Lucas, H. Bixler, J. Pogorzelski, R. Allison, P. Kinealy, C. Dailey, B. Wadzita, S. Colangelo (all A&M) to discuss case timeline, mining, valuations, general updates
Brantley, Chase	3/7/2023	0.5	Call with R. Campagna, S. Schreiber, S. Calvert, C. Brantley, A. Ciriello, E. Lucas, H. Bixler, J. Pogorzelski, R. Allison, P. Kinealy, C. Dailey, B. Wadzita, S. Colangelo (all A&M) to discuss case timeline, mining, valuations, general updates
Brantley, Chase	3/7/2023	2.7	In-person meeting with Celsius team and R. Campagna, S. Schreiber (A&M) to discuss emergence work plans and reorganization.
Calvert, Sam	3/7/2023	0.5	Call with R. Campagna, S. Schreiber, S. Calvert, C. Brantley, A. Ciriello, E. Lucas, H. Bixler, J. Pogorzelski, R. Allison, P. Kinealy, C. Dailey, B. Wadzita, S. Colangelo (all A&M) to discuss case timeline, mining, valuations, general updates
Campagna, Robert	3/7/2023	0.5	Call with R. Campagna, S. Schreiber, S. Calvert, C. Brantley, A. Ciriello, E. Lucas, H. Bixler, J. Pogorzelski, R. Allison, P. Kinealy, C. Dailey, B. Wadzita, S. Colangelo (all A&M) to discuss case timeline, mining, valuations, general updates
Campagna, Robert	3/7/2023	2.7	In-person meeting with Celsius team and S. Schreiber, C. Brantley (A&M) to discuss emergence work plans and reorganization.

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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Ciriello, Andrew	3/7/2023	0.5	Call with R. Campagna, S. Schreiber, S. Calvert, C. Brantley, A. Ciriello, E. Lucas, H. Bixler, J. Pogorzelski, R. Allison, P. Kinealy, C. Dailey, B. Wadzita, S. Colangelo (all A&M) to discuss case timeline, mining, valuations, general updates
Colangelo, Samuel	3/7/2023	0.5	Call with R. Campagna, S. Schreiber, S. Calvert, C. Brantley, A. Ciriello, E. Lucas, H. Bixler, J. Pogorzelski, R. Allison, P. Kinealy, C. Dailey, B. Wadzita, S. Colangelo (all A&M) to discuss case timeline, mining, valuations, general updates
Dailey, Chuck	3/7/2023	0.5	Call with R. Campagna, S. Schreiber, S. Calvert, C. Brantley, A. Ciriello, E. Lucas, H. Bixler, J. Pogorzelski, R. Allison, P. Kinealy, C. Dailey, B. Wadzita, S. Colangelo (all A&M) to discuss case timeline, mining, valuations, general updates
Kinealy, Paul	3/7/2023	0.5	Call with R. Campagna, S. Schreiber, S. Calvert, C. Brantley, A. Ciriello, E. Lucas, H. Bixler, J. Pogorzelski, R. Allison, P. Kinealy, C. Dailey, B. Wadzita, S. Colangelo (all A&M) to discuss case timeline, mining, valuations, general updates
Lucas, Emmet	3/7/2023	0.5	Call with R. Campagna, S. Schreiber, S. Calvert, C. Brantley, A. Ciriello, E. Lucas, H. Bixler, J. Pogorzelski, R. Allison, P. Kinealy, C. Dailey, B. Wadzita, S. Colangelo (all A&M) to discuss case timeline, mining, valuations, general updates
Pogorzelski, Jon	3/7/2023	0.5	Call with R. Campagna, S. Schreiber, S. Calvert, C. Brantley, A. Ciriello, E. Lucas, H. Bixler, J. Pogorzelski, R. Allison, P. Kinealy, C. Dailey, B. Wadzita, S. Colangelo (all A&M) to discuss case timeline, mining, valuations, general updates
San Luis, Ana	3/7/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding CEL token trading data and promo code award adjustments.
San Luis, Ana	3/7/2023	0.8	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team regarding manual promo award adjustments to Schedule F.
Schreiber, Sam	3/7/2023	0.5	Call with R. Campagna, S. Schreiber, S. Calvert, C. Brantley, A. Ciriello, E. Lucas, H. Bixler, J. Pogorzelski, R. Allison, P. Kinealy, C. Dailey, B. Wadzita, S. Colangelo (all A&M) to discuss case timeline, mining, valuations, general updates
Schreiber, Sam	3/7/2023	2.7	In-person meeting with Celsius team and R. Campagna, C. Brantley (A&M) to discuss emergence work plans and reorganization.
Tilsner, Jeremy	3/7/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding CEL token trading data and promo code award adjustments.
Wadzita, Brent	3/7/2023	0.5	Call with R. Campagna, S. Schreiber, S. Calvert, C. Brantley, A. Ciriello, E. Lucas, H. Bixler, J. Pogorzelski, R. Allison, P. Kinealy, C. Dailey, B. Wadzita, S. Colangelo (all A&M) to discuss case timeline, mining, valuations, general updates
Wang, Gege	3/7/2023	0.8	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team regarding manual promo award adjustments to Schedule F.
Wang, Gege	3/7/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding CEL token trading data and promo code award adjustments.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Campagna, Robert	3/8/2023	1.1	Call with Special Committee, K&E, Centerview and S. Schreiber, A. Ciriello (A&M) to discuss court hearing, KEIP, plan of reorganization and general case updates
Ciriello, Andrew	3/8/2023	1.1	Call with Special Committee, K&E, Centerview and R. Campagna, S. Schreiber (A&M) to discuss court hearing, KEIP, plan of reorganization and general case updates
San Luis, Ana	3/8/2023	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team regarding CEL token trading data.
Schreiber, Sam	3/8/2023	1.1	Call with Special Committee, K&E, Centerview and R. Campagna, A. Ciriello (A&M) to discuss court hearing, KEIP, plan of reorganization and general case updates
Tilsner, Jeremy	3/8/2023	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team regarding CEL token trading data.
Wang, Gege	3/8/2023	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team regarding CEL token trading data.
Allison, Roger	3/9/2023	0.6	Call with S. Schreiber, S. Colangelo, H. Bixler, R. Campagna, P. Kinealy, E. Lucas, B. Wadzita, R. Allison, C. Dailey, J. Tilsner, J. Pogorzelski, S. Calvert, C. Brantley, A. Ciriello (all A&M) to discuss claims objections and custody.
Bixler, Holden	3/9/2023	0.6	Call with S. Schreiber, S. Colangelo, H. Bixler, R. Campagna, P. Kinealy, E. Lucas, B. Wadzita, R. Allison, C. Dailey, J. Tilsner, J. Pogorzelski, S. Calvert, C. Brantley, A. Ciriello (all A&M) to discuss claims objections and custody.
Brantley, Chase	3/9/2023	0.5	Call with W&C, K&E, PWP, CVP and R. Campagna, S. Schreiber, A. Ciriello (A&M) to discuss plan of reorganization, recent rulings and general case updates
Brantley, Chase	3/9/2023	0.6	Call with S. Schreiber, S. Colangelo, H. Bixler, R. Campagna, P. Kinealy, E. Lucas, B. Wadzita, R. Allison, C. Dailey, J. Tilsner, J. Pogorzelski, S. Calvert, C. Brantley, A. Ciriello (all A&M) to discuss claims objections and custody.
Calvert, Sam	3/9/2023	0.6	Call with S. Schreiber, S. Colangelo, H. Bixler, R. Campagna, P. Kinealy, E. Lucas, B. Wadzita, R. Allison, C. Dailey, J. Tilsner, J. Pogorzelski, S. Calvert, C. Brantley, A. Ciriello (all A&M) to discuss claims objections and custody.
Campagna, Robert	3/9/2023	0.5	Call with W&C, K&E, PWP, CVP and S. Schreiber, C. Brantley, A. Ciriello (A&M) to discuss plan of reorganization, recent rulings and general case updates
Campagna, Robert	3/9/2023	0.6	Call with S. Schreiber, S. Colangelo, H. Bixler, R. Campagna, P. Kinealy, E. Lucas, B. Wadzita, R. Allison, C. Dailey, J. Tilsner, J. Pogorzelski, S. Calvert, C. Brantley, A. Ciriello (all A&M) to discuss claims objections and custody.
Ciriello, Andrew	3/9/2023	0.5	Call with W&C, K&E, PWP, CVP and R. Campagna, S. Schreiber, C. Brantley (A&M) to discuss plan of reorganization, recent rulings and general case updates
Ciriello, Andrew	3/9/2023	0.6	Call with S. Schreiber, S. Colangelo, H. Bixler, R. Campagna, P. Kinealy, E. Lucas, B. Wadzita, R. Allison, C. Dailey, J. Tilsner, J. Pogorzelski, S. Calvert, C. Brantley, A. Ciriello (all A&M) to discuss claims objections and custody.

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***Celsius Network, LLC, et al.,  
Time Detail of Task by Professional  
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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Colangelo, Samuel	3/9/2023	0.6	Call with S. Schreiber, S. Colangelo, H. Bixler, R. Campagna, P. Kinealy, E. Lucas, B. Wadzita, R. Allison, C. Dailey, J. Tilsner, J. Pogorzelski, S. Calvert, C. Brantley, A. Ciriello (all A&M) to discuss claims objections and custody.
Dailey, Chuck	3/9/2023	0.6	Call with S. Schreiber, S. Colangelo, H. Bixler, R. Campagna, P. Kinealy, E. Lucas, B. Wadzita, R. Allison, C. Dailey, J. Tilsner, J. Pogorzelski, S. Calvert, C. Brantley, A. Ciriello (all A&M) to discuss claims objections and custody.
Kinealy, Paul	3/9/2023	0.6	Call with S. Schreiber, S. Colangelo, H. Bixler, R. Campagna, P. Kinealy, E. Lucas, B. Wadzita, R. Allison, C. Dailey, J. Tilsner, J. Pogorzelski, S. Calvert, C. Brantley, A. Ciriello (all A&M) to discuss claims objections and custody.
Lucas, Emmet	3/9/2023	0.6	Call with S. Schreiber, S. Colangelo, H. Bixler, R. Campagna, P. Kinealy, E. Lucas, B. Wadzita, R. Allison, C. Dailey, J. Tilsner, J. Pogorzelski, S. Calvert, C. Brantley, A. Ciriello (all A&M) to discuss claims objections and custody.
Pogorzelski, Jon	3/9/2023	0.6	Call with S. Schreiber, S. Colangelo, H. Bixler, R. Campagna, P. Kinealy, E. Lucas, B. Wadzita, R. Allison, C. Dailey, J. Tilsner, J. Pogorzelski, S. Calvert, C. Brantley, A. Ciriello (all A&M) to discuss claims objections and custody.
Schreiber, Sam	3/9/2023	0.5	Call with W&C, K&E, PWP, CVP and R. Campagna, C. Brantley, A. Ciriello (A&M) to discuss plan of reorganization, recent rulings and general case updates
Schreiber, Sam	3/9/2023	0.6	Call with S. Schreiber, S. Colangelo, H. Bixler, R. Campagna, P. Kinealy, E. Lucas, B. Wadzita, R. Allison, C. Dailey, J. Tilsner, J. Pogorzelski, S. Calvert, C. Brantley, A. Ciriello (all A&M) to discuss claims objections and custody.
Tilsner, Jeremy	3/9/2023	0.6	Call with S. Schreiber, S. Colangelo, H. Bixler, R. Campagna, P. Kinealy, E. Lucas, B. Wadzita, R. Allison, C. Dailey, J. Tilsner, J. Pogorzelski, S. Calvert, C. Brantley, A. Ciriello (all A&M) to discuss claims objections and custody.
Wadzita, Brent	3/9/2023	0.6	Call with S. Schreiber, S. Colangelo, H. Bixler, R. Campagna, P. Kinealy, E. Lucas, B. Wadzita, R. Allison, C. Dailey, J. Tilsner, J. Pogorzelski, S. Calvert, C. Brantley, A. Ciriello (all A&M) to discuss claims objections and custody.
Brantley, Chase	3/10/2023	1.3	Call with potential bidder team, M3 team, Perella team, CVP team, S. Schreiber, S. Calvert and C. Dailey (A&M) re: potential bidders proposal and preliminary diligence.
Calvert, Sam	3/10/2023	1.3	Call with potential bidder team, M3 team, Perella team, CVP team, S. Schreiber, C. Brantley and C. Dailey (A&M) re: potential bidders proposal and preliminary diligence.
Campagna, Robert	3/10/2023	0.9	Participate in weekly Special Committee call with K&E, CV, S. Schreiber (A&M).
Dailey, Chuck	3/10/2023	1.3	Call with potential bidder team, M3 team, Perella team, CVP team, S. Schreiber, C. Brantley and S. Calvert (A&M) re: potential bidders proposal and preliminary diligence
San Luis, Ana	3/10/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding resolving manual promo award adjustments to Schedule F.
Schreiber, Sam	3/10/2023	0.9	Participate in weekly Special Committee call with K&E, CV, R. Campagna (A&M).



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***Celsius Network, LLC, et al.,  
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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	3/10/2023	1.3	Call with potential bidder team, M3 team, Perella team, CVP team, S. Calvert, C. Brantley and C. Dailey (A&M) re: potential bidders proposal and preliminary diligence.
Wang, Gege	3/10/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding resolving manual promo award adjustments to Schedule F.
Brantley, Chase	3/12/2023	0.3	Call with Special Committee, K&E, R. Campagna, S. Schreiber (A&M) to discuss impact of banking turmoil.
Campagna, Robert	3/12/2023	0.3	Call with Special Committee, K&E, S. Schreiber, C. Brantley (A&M) to discuss impact of banking turmoil.
Schreiber, Sam	3/12/2023	0.3	Call with Special Committee, K&E, R. Campagna, C. Brantley (A&M) to discuss impact of banking turmoil.
Brantley, Chase	3/13/2023	0.7	Call with Special Committee, K&E, R. Campagna, S. Schreiber (A&M) to discuss impact of banking turmoil and other open items.
Campagna, Robert	3/13/2023	0.7	Call with Special Committee, K&E, S. Schreiber, C. Brantley (A&M) to discuss impact of banking turmoil and other open items.
Schreiber, Sam	3/13/2023	0.7	Call with Special Committee, K&E, R. Campagna, C. Brantley (A&M) to discuss impact of banking turmoil and other open items.
Allison, Roger	3/14/2023	1.0	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss cash management, POR, and other case update
Bixler, Holden	3/14/2023	1.0	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss cash management, POR, and other case update
Brantley, Chase	3/14/2023	1.0	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss cash management, POR, and other case update
Calvert, Sam	3/14/2023	1.0	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss cash management, POR, and other case update
Campagna, Robert	3/14/2023	1.0	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss cash management, POR, and other case update
Ciriello, Andrew	3/14/2023	1.0	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss cash management, POR, and other case update
Ciriello, Andrew	3/14/2023	0.3	Partial participation in call with potential buyer and C. Ferraro (CEL) to discuss headcount and post-petition personnel needs
Colangelo, Samuel	3/14/2023	1.0	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss cash management, POR, and other case update



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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Dailey, Chuck	3/14/2023	1.0	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss cash management, POR, and other case update
Kinealy, Paul	3/14/2023	1.0	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss cash management, POR, and other case update
Lucas, Emmet	3/14/2023	1.0	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss cash management, POR, and other case update
Pogorzelski, Jon	3/14/2023	1.0	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss cash management, POR, and other case update
Schreiber, Sam	3/14/2023	1.0	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss cash management, POR, and other case update
Wadzita, Brent	3/14/2023	1.0	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss cash management, POR, and other case update
Brantley, Chase	3/15/2023	1.0	Call with Stout team, Centerview, A. Ciriello, C. Brantley, S. Schreiber, S. Calvert, R. Campagna (all A&M) to discuss status of valuation workstream.
Calvert, Sam	3/15/2023	1.0	Call with Stout team, Centerview, A. Ciriello, C. Brantley, S. Schreiber, S. Calvert, R. Campagna (all A&M) to discuss status of valuation workstream.
Campagna, Robert	3/15/2023	1.0	Call with Stout team, Centerview, A. Ciriello, C. Brantley, S. Schreiber, S. Calvert, R. Campagna (all A&M) to discuss status of valuation workstream.
Ciriello, Andrew	3/15/2023	1.0	Call with Stout team, Centerview, A. Ciriello, C. Brantley, S. Schreiber, S. Calvert, R. Campagna (all A&M) to discuss status of valuation workstream.
San Luis, Ana	3/15/2023	0.8	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding CEL token trading data.
Schreiber, Sam	3/15/2023	1.0	Call with Stout team, Centerview, A. Ciriello, C. Brantley, S. Schreiber, S. Calvert, R. Campagna (all A&M) to discuss status of valuation workstream.
Wang, Gege	3/15/2023	0.8	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding CEL token trading data.
Allison, Roger	3/16/2023	0.4	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, claims, and other general updates
Bixler, Holden	3/16/2023	0.4	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, claims, and other general updates

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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/16/2023	1.0	Call with Celsius team, NovaWulf, R. Campagna, S. Schreiber (A&M) to discuss NewCo standup and workplan.
Brantley, Chase	3/16/2023	0.4	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, claims, and other general updates
Brantley, Chase	3/16/2023	0.3	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, S. Schreiber, A. Ciriello (A&M) to discuss plan of reorganization, upcoming hearings and general case updates
Calvert, Sam	3/16/2023	0.4	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, claims, and other general updates
Campagna, Robert	3/16/2023	1.0	Call with Celsius team, NovaWulf, S. Schreiber, C. Brantley (A&M) to discuss NewCo standup and workplan.
Campagna, Robert	3/16/2023	0.3	Call with W&C, PWP, M3, K&E, CVP and S. Schreiber, C. Brantley, A. Ciriello (A&M) to discuss plan of reorganization, upcoming hearings and general case updates
Campagna, Robert	3/16/2023	0.4	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, claims, and other general updates
Ciriello, Andrew	3/16/2023	0.4	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, claims, and other general updates
Ciriello, Andrew	3/16/2023	0.3	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, S. Schreiber, C. Brantley (A&M) to discuss plan of reorganization, upcoming hearings and general case updates
Colangelo, Samuel	3/16/2023	0.4	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, claims, and other general updates
Dailey, Chuck	3/16/2023	0.4	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, claims, and other general updates
Kinealy, Paul	3/16/2023	0.4	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, claims, and other general updates
Lucas, Emmet	3/16/2023	0.4	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, claims, and other general updates
Pogorzelski, Jon	3/16/2023	0.4	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, claims, and other general updates

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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
San Luis, Ana	3/16/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding fraudulent accounts and CEL token trades and exchange analysis.
Schreiber, Sam	3/16/2023	1.0	Call with Celsius team, NovaWulf, R. Campagna, C. Brantley (A&M) to discuss NewCo standup and workplan.
Schreiber, Sam	3/16/2023	0.3	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, C. Brantley, A. Ciriello (A&M) to discuss plan of reorganization, upcoming hearings and general case updates
Schreiber, Sam	3/16/2023	0.4	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, claims, and other general updates
Tilsner, Jeremy	3/16/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding fraudulent accounts and CEL token trades and exchange analysis.
Wadzita, Brent	3/16/2023	0.4	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, C. Dailey, P. Kinealy, E. Lucas, S. Colangelo, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, claims, and other general updates
Wang, Gege	3/16/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding fraudulent accounts and CEL token trades and exchange analysis.
Brantley, Chase	3/17/2023	1.1	Call with Special Committee, K&E, Centerview, and R. Campagna, J. Tilsner, S. Schreiber (A&M) to discuss case status and upcoming hearings.
Campagna, Robert	3/17/2023	1.1	Call with Special Committee, K&E, Centerview, and S. Schreiber, J. Tilsner, C. Brantley (A&M) to discuss case status and upcoming hearings.
San Luis, Ana	3/17/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with K&E and Celsius team regarding Custody distribution mechanics.
Schreiber, Sam	3/17/2023	1.1	Call with Special Committee, K&E, Centerview, and R. Campagna, J. Tilsner, C. Brantley (A&M) to discuss case status and upcoming hearings.
Tilsner, Jeremy	3/17/2023	1.1	Call with Special Committee, K&E, Centerview, and R. Campagna, S. Schreiber, C. Brantley (A&M) to discuss case status and upcoming hearings.
Tilsner, Jeremy	3/17/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with K&E and Celsius team regarding Custody distribution mechanics.
Wang, Gege	3/17/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with K&E and Celsius team regarding Custody distribution mechanics.
Campagna, Robert	3/20/2023	0.5	Update materials related to proposed incentive plan and deck for UCC.
Campagna, Robert	3/20/2023	0.7	Call with Special Committee, K&E, Centerview, and S. Schreiber (A&M) to review plan for upcoming hearings.
San Luis, Ana	3/20/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding Fireblocks non-retail transactions and custody settlement eligibility.

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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	3/20/2023	0.7	Call with Special Committee, K&E, Centerview, and R. Campagna (A&M) to review plan for upcoming hearings.
Tilsner, Jeremy	3/20/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding Fireblocks non-retail transactions and custody settlement eligibility.
Wang, Gege	3/20/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding Fireblocks non-retail transactions and custody settlement eligibility.
Allison, Roger	3/21/2023	0.6	Call with E. Lucas, S. Schreiber, A. Ciriello, P. Kinealy, S. Colangelo, C. Dailey, C. Brantley, R. Allison, R. Campagna, S. Calvert, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, liquidation analysis, IC and other case updates
Brantley, Chase	3/21/2023	0.6	Call with E. Lucas, S. Schreiber, A. Ciriello, P. Kinealy, S. Colangelo, C. Dailey, C. Brantley, R. Allison, R. Campagna, S. Calvert, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, liquidation analysis, IC and other case updates
Calvert, Sam	3/21/2023	0.6	Call with E. Lucas, S. Schreiber, A. Ciriello, P. Kinealy, S. Colangelo, C. Dailey, C. Brantley, R. Allison, R. Campagna, S. Calvert, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, liquidation analysis, IC and other case updates
Campagna, Robert	3/21/2023	0.6	Call with E. Lucas, S. Schreiber, A. Ciriello, P. Kinealy, S. Colangelo, C. Dailey, C. Brantley, R. Allison, R. Campagna, S. Calvert, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, liquidation analysis, IC and other case updates
Ciriello, Andrew	3/21/2023	0.6	Call with E. Lucas, S. Schreiber, A. Ciriello, P. Kinealy, S. Colangelo, C. Dailey, C. Brantley, R. Allison, R. Campagna, S. Calvert, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, liquidation analysis, IC and other case updates
Colangelo, Samuel	3/21/2023	0.6	Call with E. Lucas, S. Schreiber, A. Ciriello, P. Kinealy, S. Colangelo, C. Dailey, C. Brantley, R. Allison, R. Campagna, S. Calvert, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, liquidation analysis, IC and other case updates
Dailey, Chuck	3/21/2023	0.6	Call with E. Lucas, S. Schreiber, A. Ciriello, P. Kinealy, S. Colangelo, C. Dailey, C. Brantley, R. Allison, R. Campagna, S. Calvert, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, liquidation analysis, IC and other case updates
Kinealy, Paul	3/21/2023	0.6	Call with E. Lucas, S. Schreiber, A. Ciriello, P. Kinealy, S. Colangelo, C. Dailey, C. Brantley, R. Allison, R. Campagna, S. Calvert, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, liquidation analysis, IC and other case updates
Lucas, Emmet	3/21/2023	0.6	Call with E. Lucas, S. Schreiber, A. Ciriello, P. Kinealy, S. Colangelo, C. Dailey, C. Brantley, R. Allison, R. Campagna, S. Calvert, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, liquidation analysis, IC and other case updates
Pogorzelski, Jon	3/21/2023	0.6	Call with E. Lucas, S. Schreiber, A. Ciriello, P. Kinealy, S. Colangelo, C. Dailey, C. Brantley, R. Allison, R. Campagna, S. Calvert, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, liquidation analysis, IC and other case updates
San Luis, Ana	3/21/2023	0.7	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding custody settlement eligibility, custody user inquiries, and collateral balances.

*Exhibit D*

***Celsius Network, LLC, et al.,  
Time Detail of Task by Professional  
March 1, 2023 through March 31, 2023***

**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	3/21/2023	0.6	Call with E. Lucas, S. Schreiber, A. Ciriello, P. Kinealy, S. Colangelo, C. Dailey, C. Brantley, R. Allison, R. Campagna, S. Calvert, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, liquidation analysis, IC and other case updates
Tilsner, Jeremy	3/21/2023	0.7	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding custody settlement eligibility, custody user inquiries, and collateral balances.
Wadzita, Brent	3/21/2023	0.6	Call with E. Lucas, S. Schreiber, A. Ciriello, P. Kinealy, S. Colangelo, C. Dailey, C. Brantley, R. Allison, R. Campagna, S. Calvert, B. Wadzita, J. Pogorzelski (all A&M) to discuss POR, liquidation analysis, IC and other case updates
Wang, Gege	3/21/2023	0.7	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding custody settlement eligibility, custody user inquiries, and collateral balances.
Brantley, Chase	3/22/2023	0.4	Call with Special Committee, Celsius, K&E, Centerview, and R. Campagna and S. Schreiber (A&M) to review status of mining operations.
Campagna, Robert	3/22/2023	0.4	Call with Special Committee, Celsius, K&E, Centerview, and S. Schreiber and C. Brantley (A&M) to review status of mining operations.
Campagna, Robert	3/22/2023	0.4	Call with Special Committee, Celsius, K&E and S. Schreiber, A. Ciriello (A&M) regarding coin movement requests
Campagna, Robert	3/22/2023	0.9	Call with Special Committee, Celsius, K&E, Centerview, and S. Schreiber (A&M) to review case status, timeline, and open issues.
Ciriello, Andrew	3/22/2023	0.4	Call with Special Committee, Celsius, K&E and R. Campagna, S. Schreiber (A&M) regarding coin movement requests
Schreiber, Sam	3/22/2023	0.4	Call with Special Committee, Celsius, K&E, Centerview, and R. Campagna and C. Brantley (A&M) to review status of mining operations.
Schreiber, Sam	3/22/2023	0.4	Call with Special Committee, Celsius, K&E and R. Campagna, A. Ciriello (A&M) regarding coin movement requests
Schreiber, Sam	3/22/2023	0.9	Call with Special Committee, Celsius, K&E, Centerview, and R. Campagna (A&M) to review case status, timeline, and open issues.
Allison, Roger	3/23/2023	0.5	Call with R. Campagna, S. Schreiber, J. Tilsner, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, R. Allison, S. Calvert, C. Dailey, E. Lucas, J. Pogorzelski, B. Wadzita, S. Colangelo (all A&M) to discuss plan, IC, claims, and other updates
Bixler, Holden	3/23/2023	0.5	Call with R. Campagna, S. Schreiber, J. Tilsner, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, R. Allison, S. Calvert, C. Dailey, E. Lucas, J. Pogorzelski, B. Wadzita, S. Colangelo (all A&M) to discuss plan, IC, claims, and other updates
Brantley, Chase	3/23/2023	0.5	Call with R. Campagna, S. Schreiber, J. Tilsner, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, R. Allison, S. Calvert, C. Dailey, E. Lucas, J. Pogorzelski, B. Wadzita, S. Colangelo (all A&M) to discuss plan, IC, claims, and other updates
Brantley, Chase	3/23/2023	0.9	Call with K&E, Centerview, W&C, M3, PWP and R. Campagna, S. Schreiber, P. Kinealy, A. Ciriello (A&M) to discuss plan of reorganization, court hearing, and general case updates

*Exhibit D*

***Celsius Network, LLC, et al.,  
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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Calvert, Sam	3/23/2023	0.5	Call with R. Campagna, S. Schreiber, J. Tilsner, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, R. Allison, S. Calvert, C. Dailey, E. Lucas, J. Pogorzelski, B. Wadzita, S. Colangelo (all A&M) to discuss plan, IC, claims, and other updates
Calvert, Sam	3/23/2023	0.6	Call with L. Koren, A. Seetharaman (CEL), Bitwave and A. Ciriello (A&M) to discuss liability reconciliation for intercompany claims analysis
Campagna, Robert	3/23/2023	0.5	Call with R. Campagna, S. Schreiber, J. Tilsner, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, R. Allison, S. Calvert, C. Dailey, E. Lucas, J. Pogorzelski, B. Wadzita, S. Colangelo (all A&M) to discuss plan, IC, claims, and other updates
Campagna, Robert	3/23/2023	0.9	Call with K&E, Centerview, W&C, M3, PWP and A. Ciriello, S. Schreiber, C. Brantley, P. Kinealy (A&M) to discuss plan of reorganization, court hearing, and general case updates
Ciriello, Andrew	3/23/2023	0.5	Call with R. Campagna, S. Schreiber, J. Tilsner, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, R. Allison, S. Calvert, C. Dailey, E. Lucas, J. Pogorzelski, B. Wadzita, S. Colangelo (all A&M) to discuss plan, IC, claims, and other updates
Ciriello, Andrew	3/23/2023	0.6	Call with L. Koren, A. Seetharaman (CEL), Bitwave and S. Calvert (A&M) to discuss liability reconciliation for intercompany claims analysis
Ciriello, Andrew	3/23/2023	0.9	Call with K&E, Centerview, W&C, M3, PWP and R. Campagna, S. Schreiber, C. Brantley, P. Kinealy, A. Ciriello (A&M) to discuss plan of reorganization, court hearing, and general case updates
Colangelo, Samuel	3/23/2023	0.5	Call with R. Campagna, S. Schreiber, J. Tilsner, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, R. Allison, S. Calvert, C. Dailey, E. Lucas, J. Pogorzelski, B. Wadzita, S. Colangelo (all A&M) to discuss plan, IC, claims, and other updates
Dailey, Chuck	3/23/2023	0.5	Call with R. Campagna, S. Schreiber, J. Tilsner, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, R. Allison, S. Calvert, C. Dailey, E. Lucas, J. Pogorzelski, B. Wadzita, S. Colangelo (all A&M) to discuss plan, IC, claims, and other updates
Dailey, Chuck	3/23/2023	1.8	Attend bid protection hearing with A&M, Centerview, and K&E teams in attendance
Kinealy, Paul	3/23/2023	0.5	Call with R. Campagna, S. Schreiber, J. Tilsner, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, R. Allison, S. Calvert, C. Dailey, E. Lucas, J. Pogorzelski, B. Wadzita, S. Colangelo (all A&M) to discuss plan, IC, claims, and other updates
Kinealy, Paul	3/23/2023	0.9	Call with K&E, Centerview, W&C, M3, PWP and R. Campagna, S. Schreiber, P. Kinealy, A. Ciriello, C. Brantley (A&M) to discuss plan of reorganization, court hearing, and general case updates
Lucas, Emmet	3/23/2023	0.5	Call with R. Campagna, S. Schreiber, J. Tilsner, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, R. Allison, S. Calvert, C. Dailey, E. Lucas, J. Pogorzelski, B. Wadzita, S. Colangelo (all A&M) to discuss plan, IC, claims, and other updates
Pogorzelski, Jon	3/23/2023	0.5	Call with R. Campagna, S. Schreiber, J. Tilsner, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, R. Allison, S. Calvert, C. Dailey, E. Lucas, J. Pogorzelski, B. Wadzita, S. Colangelo (all A&M) to discuss plan, IC, claims, and other updates



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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	3/23/2023	0.9	Call with K&E, Centerview, W&C, M3, PWP and R. Campagna, A. Ciriello, C. Brantley, P. Kinealy, A. Ciriello (A&M) to discuss plan of reorganization, court hearing, and general case updates
Schreiber, Sam	3/23/2023	0.5	Call with R. Campagna, S. Schreiber, J. Tilsner, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, R. Allison, S. Calvert, C. Dailey, E. Lucas, J. Pogorzelski, B. Wadzita, S. Colangelo (all A&M) to discuss plan, IC, claims, and other updates
Tilsner, Jeremy	3/23/2023	0.5	Call with R. Campagna, S. Schreiber, J. Tilsner, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, R. Allison, S. Calvert, C. Dailey, E. Lucas, J. Pogorzelski, B. Wadzita, S. Colangelo (all A&M) to discuss plan, IC, claims, and other updates
Wadzita, Brent	3/23/2023	0.5	Call with R. Campagna, S. Schreiber, J. Tilsner, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, R. Allison, S. Calvert, C. Dailey, E. Lucas, J. Pogorzelski, B. Wadzita, S. Colangelo (all A&M) to discuss plan, IC, claims, and other updates
Campagna, Robert	3/24/2023	0.9	Participate in call with Special Committee, K&E, Centerview, and S. Schreiber (A&M) related to next steps following hearing and other case issues.
San Luis, Ana	3/24/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call regarding TOS consenting users.
San Luis, Ana	3/24/2023	0.3	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius Compliance team re building fraud account tracker.
Schreiber, Sam	3/24/2023	0.9	Participate in call with Special Committee, K&E, Centerview, and R. Campagna (A&M) related to next steps following hearing and other case issues.
Tilsner, Jeremy	3/24/2023	0.3	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius Compliance team re building fraud account tracker.
Wang, Gege	3/24/2023	0.3	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius Compliance team re building fraud account tracker.
Wang, Gege	3/24/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call regarding TOS consenting users.
Campagna, Robert	3/27/2023	0.9	Call with Special Committee, K&E, Centerview, and S. Schreiber (A&M) to discuss bidder development and case schedule.
Schreiber, Sam	3/27/2023	0.9	Call with Special Committee, K&E, Centerview, and R. Campagna (A&M) to discuss bidder development and case schedule.
Allison, Roger	3/28/2023	0.7	Call with A. Ciriello, S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, J. Pogorzelski, H. Bixler, R. Campagna, S. Calvert, C. Brantley to discuss POR, liquidation analysis, IC, and other general updates
Bixler, Holden	3/28/2023	0.7	Call with A. Ciriello, S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, J. Pogorzelski, H. Bixler, R. Campagna, S. Calvert, C. Brantley to discuss POR, liquidation analysis, IC, and other general updates
Brantley, Chase	3/28/2023	0.7	Call with A. Ciriello, S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, J. Pogorzelski, H. Bixler, R. Campagna, S. Calvert, C. Brantley to discuss POR, liquidation analysis, IC, and other general updates

***Celsius Network, LLC, et al.,  
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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Calvert, Sam	3/28/2023	0.7	Call with A. Ciriello, S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, J. Pogorzelski, H. Bixler, R. Campagna, S. Calvert, C. Brantley to discuss POR, liquidation analysis, IC, and other general updates
Campagna, Robert	3/28/2023	0.7	Call with A. Ciriello, S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, J. Pogorzelski, H. Bixler, R. Campagna, S. Calvert, C. Brantley to discuss POR, liquidation analysis, IC, and other general updates
Ciriello, Andrew	3/28/2023	0.7	Call with A. Ciriello, S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, J. Pogorzelski, H. Bixler, R. Campagna, S. Calvert, C. Brantley to discuss POR, liquidation analysis, IC, and other general updates
Colangelo, Samuel	3/28/2023	0.7	Call with A. Ciriello, S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, J. Pogorzelski, H. Bixler, R. Campagna, S. Calvert, C. Brantley to discuss POR, liquidation analysis, IC, and other general updates
Dailey, Chuck	3/28/2023	0.7	Call with A. Ciriello, S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, J. Pogorzelski, H. Bixler, R. Campagna, S. Calvert, C. Brantley to discuss POR, liquidation analysis, IC, and other general updates
Kinealy, Paul	3/28/2023	0.7	Call with A. Ciriello, S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, J. Pogorzelski, H. Bixler, R. Campagna, S. Calvert, C. Brantley to discuss POR, liquidation analysis, IC, and other general updates
Lucas, Emmet	3/28/2023	0.7	Call with A. Ciriello, S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, J. Pogorzelski, H. Bixler, R. Campagna, S. Calvert, C. Brantley to discuss POR, liquidation analysis, IC, and other general updates
Pogorzelski, Jon	3/28/2023	0.7	Call with A. Ciriello, S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, J. Pogorzelski, H. Bixler, R. Campagna, S. Calvert, C. Brantley to discuss POR, liquidation analysis, IC, and other general updates
San Luis, Ana	3/28/2023	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re loan collateral mismatch analysis.
San Luis, Ana	3/28/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding data pulls needed for customers by jurisdiction analysis.
San Luis, Ana	3/28/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with K&E re loan collateral mismatch analysis.
Schreiber, Sam	3/28/2023	0.7	Call with A. Ciriello, S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, J. Pogorzelski, H. Bixler, R. Campagna, S. Calvert, C. Brantley to discuss POR, liquidation analysis, IC, and other general updates
Tilsner, Jeremy	3/28/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with K&E re loan collateral mismatch analysis.
Tilsner, Jeremy	3/28/2023	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re loan collateral mismatch analysis.
Wadzita, Brent	3/28/2023	0.7	Call with A. Ciriello, S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, J. Pogorzelski, H. Bixler, R. Campagna, S. Calvert, C. Brantley to discuss POR, liquidation analysis, IC, and other general updates



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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Wang, Gege	3/28/2023	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re loan collateral mismatch analysis.
Wang, Gege	3/28/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with K&E re loan collateral mismatch analysis.
Wang, Gege	3/28/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding data pulls needed for customers by jurisdiction analysis.
Brantley, Chase	3/29/2023	1.5	Participate in UCC's weekly mining sub-committee call with the Company and UCC advisors.
Brantley, Chase	3/29/2023	0.9	Call with Special Committee, K&E, Centerview, C. Ferraro, R. Deutsch (CEL) and R. Campagna, S. Schreiber, A. Ciriello (A&M) regarding plan of reorganization, investigations, intercompany and mining
Brantley, Chase	3/29/2023	0.4	Call with Special Committee, K&E, Centerview, Celsius, and R. Campagna, S. Schreiber (A&M) to discuss latest development of mining operations.
Campagna, Robert	3/29/2023	0.4	Call with Special Committee, K&E, Centerview, Celsius, and S. Schreiber, C. Brantley (A&M) to discuss status of mining operations.
Campagna, Robert	3/29/2023	0.9	Call with Special Committee, K&E, Centerview, C. Ferraro, R. Deutsch (CEL) and A. Ciriello, S. Schreiber, C. Brantley (A&M) regarding plan of reorganization, investigations, intercompany and mining
Ciriello, Andrew	3/29/2023	0.9	Call with Special Committee, K&E, Centerview, C. Ferraro, R. Deutsch (CEL) and R. Campagna, S. Schreiber, C. Brantley (A&M) regarding plan of reorganization, investigations, intercompany and mining
San Luis, Ana	3/29/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding customers by jurisdiction.
San Luis, Ana	3/29/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding preliminary collateral mismatch analysis.
Schreiber, Sam	3/29/2023	0.9	Call with Special Committee, K&E, Centerview, C. Ferraro, R. Deutsch (CEL) and R. Campagna, A. Ciriello, C. Brantley (A&M) regarding plan of reorganization, investigations, intercompany and mining
Schreiber, Sam	3/29/2023	0.4	Call with Special Committee, K&E, Centerview, Celsius, and R. Campagna, C. Brantley (A&M) to discuss status of mining operations.
Wang, Gege	3/29/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding customers by jurisdiction.
Wang, Gege	3/29/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding preliminary collateral mismatch analysis.
Allison, Roger	3/30/2023	0.5	Call with S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, H. Bixler, R. Campagna, S. Calvert, C. Brantley, J. Westner, A. Ciriello (all A&M) to discuss POR, liquidation analysis, intercompany, and claims
Bixler, Holden	3/30/2023	0.5	Call with S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, R. Campagna, S. Calvert, C. Brantley, J. Westner, A. Ciriello (all A&M) to discuss plan of reorg, liquidation analysis, intercompany, and claims

*Exhibit D*

***Celsius Network, LLC, et al.,  
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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/30/2023	0.6	Weekly call with UCC Advisors, K&E, Centerview, and R. Campagna, S. Schreiber, and A. Ciriello (A&M) to discuss case status and open issues.
Brantley, Chase	3/30/2023	0.5	Call with S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, H. Bixler, R. Campagna, S. Calvert, J. Westner, A. Ciriello (all A&M) to discuss plan of reorg, liquidation analysis, intercompany, and claims
Calvert, Sam	3/30/2023	0.2	Call with J. Cohen and K. Alexanderson (both Stout) re: interim fee application timeline.
Calvert, Sam	3/30/2023	0.5	Call with S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, H. Bixler, R. Campagna, S. Calvert, C. Brantley, J. Westner, A. Ciriello (all A&M) to discuss plan of reorg, claims and other case updates
Campagna, Robert	3/30/2023	0.6	Weekly call with UCC Advisors, K&E, Centerview, and S. Schreiber, C. Brantley, and A. Ciriello (A&M) to discuss case status and open issues.
Campagna, Robert	3/30/2023	0.5	Call with S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, H. Bixler, S. Calvert, C. Brantley, J. Westner, A. Ciriello (all A&M) to discuss plan of reorg, liquidation analysis, intercompany, and claims
Campagna, Robert	3/30/2023	0.6	Call with D. Barse (Celsius) related to orderly wind down, bids and pref equity holders.
Ciriello, Andrew	3/30/2023	0.6	Weekly call with UCC Advisors, K&E, Centerview, and R. Campagna, C. Brantley, and S. Schreiber (A&M) to discuss case status and open issues
Ciriello, Andrew	3/30/2023	0.5	Call with S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, H. Bixler, R. Campagna, S. Calvert, C. Brantley, J. Westner (all A&M) to discuss plan of reorg, liquidation analysis, intercompany, and claims
Colangelo, Samuel	3/30/2023	0.5	Call with C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, H. Bixler, R. Campagna, S. Calvert, C. Brantley, J. Westner, A. Ciriello (all A&M) to discuss plan of reorg, liquidation analysis, intercompany, and claims.
Dailey, Chuck	3/30/2023	0.5	Call with S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, H. Bixler, R. Campagna, S. Calvert, C. Brantley, J. Westner, A. Ciriello (all A&M) to discuss POR, liquidation analysis, intercompany, and claims
Kinealy, Paul	3/30/2023	0.5	Call with S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, R. Allison, S. Schreiber, H. Bixler, R. Campagna, S. Calvert, C. Brantley, J. Westner, A. Ciriello (all A&M) to discuss plan of reorg, liquidation analysis, intercompany, and claims
Lucas, Emmet	3/30/2023	0.5	Call with S. Colangelo, C. Dailey, B. Wadzita, P. Kinealy, R. Allison, S. Schreiber, H. Bixler, R. Campagna, S. Calvert, C. Brantley, J. Westner, A. Ciriello (all A&M) to discuss plan of reorg, liquidation analysis, intercompany, and claims
San Luis, Ana	3/30/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding custody user balance inquiry.
San Luis, Ana	3/30/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding collateral mismatch analysis next steps.

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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	3/30/2023	0.6	Weekly call with UCC Advisors, K&E, Centerview, and R. Campagna, C. Brantley, and A. Ciriello (A&M) to discuss case status and open issues.
Schreiber, Sam	3/30/2023	0.5	Call with S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, H. Bixler, R. Campagna, S. Calvert, C. Brantley, J. Westner, A. Ciriello (all A&M) to discuss plan of reorg, liquidation analysis, intercompany, and claims
Wadzita, Brent	3/30/2023	0.5	Call with S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, H. Bixler, R. Campagna, S. Calvert, C. Brantley, J. Westner, A. Ciriello (all A&M) to discuss POR, liquidation analysis, intercompany, and claims.
Wang, Gege	3/30/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding custody user balance inquiry.
Wang, Gege	3/30/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding collateral mismatch analysis next steps.
Westner, Jack	3/30/2023	0.5	Call with S. Colangelo, C. Dailey, B. Wadzita, E. Lucas, P. Kinealy, R. Allison, S. Schreiber, H. Bixler, R. Campagna, S. Calvert, C. Brantley, J. Westner, A. Ciriello (all A&M) to discuss POR, liquidation analysis, intercompany, and claims
Brantley, Chase	3/31/2023	1.0	Call with special committee, CVP team, K&E team, R. Campagna, A. Ciriello, C. Dailey and S. Calvert (A&M) re: sale process and intercompany updates.
Calvert, Sam	3/31/2023	1.0	Call with special committee, CVP team, K&E team, R. Campagna, A. Ciriello, C. Brantley, and C. Dailey (A&M) re: sale process and intercompany updates.
Campagna, Robert	3/31/2023	1.0	Call with special committee, CVP team, K&E team, A. Ciriello, C. Brantley, C. Dailey and S. Calvert (A&M) re: sale process and intercompany updates.
Ciriello, Andrew	3/31/2023	1.0	Call with special committee, CVP team, K&E team, R. Campagna, C. Brantley, C. Dailey and S. Calvert (A&M) re: sale process and intercompany updates.
Dailey, Chuck	3/31/2023	1.0	Call with special committee, CVP team, K&E team, R. Campagna, A. Ciriello, C. Brantley, C. Dailey and S. Calvert (A&M) re: sale process and intercompany updates
<b>Subtotal</b>		<b>167.8</b>	

**MONTHLY OPERATING REPORT/UST REPORT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Lucas, Emmet	3/2/2023	2.1	Prepare supporting schedules, exhibits for February monthly operating report for Part 1, Part 5.
Lucas, Emmet	3/2/2023	0.4	Compile February bank statements for Celsius Debtors to provide US Trustee for monthly operating reports.
Ciriello, Andrew	3/3/2023	0.6	Review MOR filings based on questions from US Trustee's office
Lucas, Emmet	3/3/2023	1.3	Reconcile supporting calculation in cash monthly operating report model to outputs provided by UST in MORs.
Lucas, Emmet	3/3/2023	0.4	Provide responses to US Trustee regarding reconciliation questions on January monthly operating reports.

*Exhibit D*

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**MONTHLY OPERATING REPORT/UST REPORT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bixler, Holden	3/6/2023	0.6	Correspond with A&M team re: form 426 requirements and review precedent re: same.
Calvert, Sam	3/6/2023	0.3	Internal call with S. Calvert and J. Pogorzelski (A&M) re: updates to MOR based on data from cash models
Ciriello, Andrew	3/6/2023	0.8	Further review MOR filings based on questions from US Trustee's office
Ciriello, Andrew	3/6/2023	0.3	Correspond with A&M team regarding 2015.3 reports
Ciriello, Andrew	3/6/2023	0.4	Review draft revised MOR filings ahead of call with US Trustee's office
Lucas, Emmet	3/6/2023	0.3	Confirm additional proposed responses to UST regarding MORs reconcile to cash flow calculations.
Pogorzelski, Jon	3/6/2023	0.3	Internal call with S. Calvert and J. Pogorzelski (A&M) re: updates to MOR based on data from cash models
Bixler, Holden	3/8/2023	0.4	Call with P. Kinealy (A&M) re: form 426 preparation and required datasets.
Kinealy, Paul	3/8/2023	0.4	Call with H. Bixler (A&M) re: Form 426 preparation and required datasets.
Calvert, Sam	3/10/2023	0.3	Call with A. Ciriello (A&M) re: MOR updates, revisions and next steps.
Calvert, Sam	3/10/2023	0.8	Call with UST team, K&E team, R. Campagna and A. Ciriello (A&M) re: MOR updates and revisions.
Calvert, Sam	3/10/2023	0.9	Reworking intercompany analysis per UST request.
Campagna, Robert	3/10/2023	0.8	Call with UST team, K&E team, S. Calvert and A. Ciriello (A&M) re: MOR updates and revisions.
Ciriello, Andrew	3/10/2023	0.3	Call with S. Calvert (A&M) re: MOR updates, revisions and next steps.
Ciriello, Andrew	3/10/2023	0.8	Call with UST team, K&E team, R. Campagna and S. Calvert (A&M) re: MOR updates and revisions.
Kinealy, Paul	3/14/2023	0.7	Analyze updated Form 426 data and instruct team re updates to same.
Allison, Roger	3/15/2023	2.4	Begin analysis of non-debtor financial statements re: Form 426.
Allison, Roger	3/15/2023	2.7	Complete initial draft of non-Debtor financial statements re: Form 426.
Bixler, Holden	3/15/2023	0.7	Review draft form 426 schedules form.
Kinealy, Paul	3/15/2023	0.7	Analyze and revise draft Form 426 for final review.
Calvert, Sam	3/16/2023	0.6	Correspondence with various Celsius team members re: February financial data availability and timing.
Calvert, Sam	3/16/2023	0.6	Correspondence with Celsius team re: GK8 MOR changes and data requests following transaction close.

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**MONTHLY OPERATING REPORT/UST REPORT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Calvert, Sam	3/16/2023	0.3	Call with A. Ciriello (A&M) regarding February MOR and MOR revisions related to prior months
Calvert, Sam	3/16/2023	0.4	Call with K&E team re: MOR updates.
Ciriello, Andrew	3/16/2023	0.3	Call with S. Calvert (A&M) regarding February MOR and MOR revisions related to prior months
Bixler, Holden	3/17/2023	0.4	Call with P. Kinealy, H. Bixler (A&M) and C. Ferraro and Celsius accounting team re: proposed final Form 426 for filing.
Bixler, Holden	3/17/2023	0.4	Review updated form 426 data and revised form.
Calvert, Sam	3/17/2023	0.4	Correspondence with GK8 team re: MOR data status.
Calvert, Sam	3/17/2023	2.4	Initial setup of February MOR reporting.
Calvert, Sam	3/17/2023	0.9	Updates to insider payments schedule (MOR).
Kinealy, Paul	3/17/2023	0.3	Analyze comments from S. Briefel (K&E) re: updated Form 426.
Kinealy, Paul	3/17/2023	0.6	Analyze updated data from Celsius finance team for inclusion in final Form 426.
Kinealy, Paul	3/17/2023	0.4	Call with H. Bixler (A&M) and C. Ferraro and Celsius accounting team re: proposed final Form 426 for filing.
Calvert, Sam	3/18/2023	1.3	Updates to mining schedules (MOR)
Kinealy, Paul	3/19/2023	0.3	Review comments from S. Sanders (K&E) re: notes to Form 426.
Allison, Roger	3/20/2023	1.9	Draft final version of the 426 report
Allison, Roger	3/20/2023	0.4	Call with A. Wirtz, S. Briefel and S. Sanders (K&E) and P. Kinealy (A&M) re: final comments to Form 426.
Calvert, Sam	3/20/2023	0.6	Call with E. Lucas (A&M) re: GK8 MOR reporting.
Calvert, Sam	3/20/2023	2.5	Review of accounting entries related to January activity (MOR) and related correspondence with Celsius teams.
Calvert, Sam	3/20/2023	0.5	Call with A. Seetharaman (Celsius) re: MOR updates and revisions.
Calvert, Sam	3/20/2023	0.6	Continued correspondence with Celsius team re: various gaps in MOR reporting.
Calvert, Sam	3/20/2023	0.2	Continued correspondence with Celsius IL accounting teams re MOR reporting.
Calvert, Sam	3/20/2023	1.4	Preliminary review of outputs and additional reconciliations (MOR).
Calvert, Sam	3/20/2023	0.5	Correspond with A. Ciriello and E. Lucas (A&M) re: MOR items.

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**MONTHLY OPERATING REPORT/UST REPORT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Calvert, Sam	3/20/2023	1.9	Review of BS and PL schedules (MOR).
Ciriello, Andrew	3/20/2023	0.3	Correspond with S. Calvert (A&M) regarding GK8 financial reporting for February MOR
Kinealy, Paul	3/20/2023	0.6	Review final comments from K&E to form 426 and advise K&E re: suggested updates.
Kinealy, Paul	3/20/2023	0.3	Finalize Form 426 for filing and transmit to K&E team.
Kinealy, Paul	3/20/2023	0.4	Call with A. Wirtz, S. Briefel and S. Sanders (K&E) and R. Allison (A&M) re: final comments to Form 426.
Lucas, Emmet	3/20/2023	0.4	Correspond with S. Calvert (A&M) about cash reconciliation items in February monthly operating reports.
Lucas, Emmet	3/20/2023	0.6	Call with S. Calvert (A&M) re: GK8 MOR reporting.
Wadzita, Brent	3/20/2023	2.4	Analyze customer coin reports, claims registers, and build out claim variance analysis to size filed claims population for further review.
Calvert, Sam	3/21/2023	0.7	Edits to February MORs following Celsius review.
Calvert, Sam	3/21/2023	0.8	Revise MOR filings and confer with K&E re: same.
Calvert, Sam	3/21/2023	0.4	Continued correspondence with Celsius Israel team re: GK8 MOR and further revisions thereto.
Calvert, Sam	3/21/2023	0.4	Call with Celsius team, C. Ferraro, and A. Ciriello (A&M) re: February MOR review.
Calvert, Sam	3/21/2023	1.3	Call with A. Ciriello (A&M) to review February MOR and exhibits and revised January MOR and exhibits
Ciriello, Andrew	3/21/2023	1.3	Call with S. Calvert (A&M) to review February MOR and exhibits and revised January MOR and exhibits
Ciriello, Andrew	3/21/2023	0.4	Call with Celsius team, C. Ferraro, and S. Calvert (A&M) re: February MOR review.
Ciriello, Andrew	3/21/2023	0.8	Review and comment on February MOR and exhibits
Lucas, Emmet	3/21/2023	1.3	Reconcile distributable February monthly operating reports to supporting cash calculations to confirm outputs.
Wadzita, Brent	3/21/2023	1.1	Prepare draft exhibits for counsel and company review.
Calvert, Sam	3/22/2023	0.4	Clean up of February MOR support file ahead of distribution.
Lucas, Emmet	3/28/2023	0.7	Prepare OCP schedule in bank transactions to facilitate population of March monthly operating reports.
Lucas, Emmet	3/31/2023	0.9	Reconcile cash payments to advisors to professional fee tracker to support Part 5 in March monthly operating reports.
<b>Subtotal</b>		<b>55.3</b>	

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**MOTIONS/ORDERS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Ciriello, Andrew	3/1/2023	0.2	Correspond with finance team regarding freeze report and other inputs to weekly coin report
Colangelo, Samuel	3/1/2023	2.5	Analyze termination clauses and bid protections in bid protection motion and assemble summaries per internal request.
Colangelo, Samuel	3/1/2023	0.4	Analyze bid protection motion to calculate potential impact on go-forward fee level.
Colangelo, Samuel	3/1/2023	0.8	Review plan milestones in bid protection motion and assemble summary schedule.
Deets, James	3/1/2023	0.3	Review crypto account activity statements for insiders; correspondence with A. Hoeinghaus (A&M) regarding same
Hoeinghaus, Allison	3/1/2023	0.2	Correspondence with J. Deets (A&M) regarding crypto account activity statements for insiders
Ciriello, Andrew	3/2/2023	0.4	Review and comment on coin report for the week ending 2/17
Ciriello, Andrew	3/2/2023	0.4	Review and comments on balance sheet detail of select debtor entities in support of draft motion
Colangelo, Samuel	3/2/2023	0.8	Edit Celsius freeze report as of 2/17 and include in weekly coin report.
Colangelo, Samuel	3/2/2023	1.7	Analyze and reconcile variance and explanation sections of 2/17 coin report.
Colangelo, Samuel	3/2/2023	0.2	Assemble CV Reporting file for the week ending 2/24 for distribution to UCC.
Colangelo, Samuel	3/2/2023	0.7	Update plan termination and bid protection summary deck per internal comments.
Colangelo, Samuel	3/3/2023	0.2	Update loan balances in weekly coin report to reflect updated data received from Celsius.
Colangelo, Samuel	3/3/2023	1.3	Update weekly coin report to reflect internal comments and data updates from Celsius.
Colangelo, Samuel	3/3/2023	0.4	Review loan documents to reconcile balances and variances with latest freeze file.
Mehta, Rahul	3/3/2023	1.6	Review Company provided documents to analyze historical compensation
Mehta, Rahul	3/3/2023	1.4	Draft KEIP deck with market analyses
Mehta, Rahul	3/3/2023	0.6	Update bankruptcy case data sheet for KEIP analysis
Bapna, Rishabh	3/6/2023	0.3	Conduct overview of Historical LTI Analysis
Campagna, Robert	3/6/2023	0.2	Call with C. Ferraro, T. Ramos (CEL), R. Kwasteniet, D. Latona (K&E) and A. Hoeinghaus, A. Ciriello, S. Schreiber (A&M) to discuss draft KEIP
Ciriello, Andrew	3/6/2023	0.8	Review and comment on coin report for the week ending 2/24
Ciriello, Andrew	3/6/2023	0.4	Correspond with A&M team regarding the status of weekly coin reports as of 2/17 and 2/24



*Exhibit D*

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**MOTIONS/ORDERS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Ciriello, Andrew	3/6/2023	0.2	Call with C. Ferraro, T. Ramos (CEL), R. Kwasteniet, D. Latona (K&E) and A. Hoeinghaus, R. Campagna, S. Schreiber (A&M) to discuss draft KEIP
Colangelo, Samuel	3/6/2023	0.6	Edit Celsius freeze report as of 2/24 and include in weekly coin report.
Colangelo, Samuel	3/6/2023	0.9	Analyze custody asset and liability variances and update format in weekly coin report to accurately reflect transactions.
Colangelo, Samuel	3/6/2023	0.7	Edit and reformat loan and borrow files as of 2/24 for inclusion in weekly coin report.
Colangelo, Samuel	3/6/2023	0.6	Assemble equity variance summary for 2/17 coin report and distribute for approval.
Colangelo, Samuel	3/6/2023	1.6	Analyze and reconcile variance and explanation sections of 2/24 coin report.
Colangelo, Samuel	3/6/2023	0.5	Assemble equity variance summary for 2/24 coin report and distribute for approval.
Deets, James	3/6/2023	0.8	Correspondence regarding KEIP design; review and revise KEIP design deck
Hoeinghaus, Allison	3/6/2023	0.2	Call with C. Ferraro, T. Ramos (CEL), R. Kwasteniet, D. Latona (K&E) and S. Schreiber, R. Campagna, A. Ciriello (A&M) to discuss draft KEIP
Hoeinghaus, Allison	3/6/2023	0.9	Correspondence regarding KEIP design
Hoeinghaus, Allison	3/6/2023	0.4	Review and revise KEIP design deck
Schreiber, Sam	3/6/2023	0.2	Call with C. Ferraro, T. Ramos (CEL), R. Kwasteniet, D. Latona (K&E) and A. Hoeinghaus, R. Campagna, A. Ciriello (A&M) to discuss draft KEIP
Hoeinghaus, Allison	3/7/2023	0.1	Update status of KEIP deck changes
Colangelo, Samuel	3/8/2023	0.3	Correspond with Celsius and A&M team regarding variance in borrows file.
Colangelo, Samuel	3/8/2023	0.7	Edit and reformat loan and borrow files as of 3/3 for inclusion in weekly coin report.
Colangelo, Samuel	3/8/2023	0.7	Review staking quantities in prior coin reports and assemble reconciliation to verify transactions and resulting balances.
Colangelo, Samuel	3/8/2023	0.6	Analyze prior week freeze file and make adjustments to reflect updated coin balances per data received from Celsius.
Colangelo, Samuel	3/8/2023	0.3	Assemble variance summary for latest borrows file received from Celsius and flag items needing further review.
Colangelo, Samuel	3/8/2023	0.8	Merge January coin variance bridges with master coin movement analysis.
Hoeinghaus, Allison	3/8/2023	0.6	Review revised KEIP deck
Bapna, Rishabh	3/9/2023	0.6	Meeting with J. Deets (A&M) and R. Mehta (A&M) regarding historical compensation analysis



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**MOTIONS/ORDERS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Colangelo, Samuel	3/9/2023	1.1	Assemble coin variance summaries for January and February 2023 in master coin movement analysis.
Colangelo, Samuel	3/9/2023	0.7	Merge February coin variance bridges with master coin movement analysis.
Colangelo, Samuel	3/9/2023	0.2	Assemble CV Reporting file for the week ending 3/3 for distribution to UCC.
Deets, James	3/9/2023	0.6	Meeting with R. Bapna (A&M) and R. Mehta (A&M) regarding historical compensation analysis
Mehta, Rahul	3/9/2023	0.6	Meeting with J. Deets (A&M) and R. Bapna (A&M) regarding historical compensation analysis
Mehta, Rahul	3/9/2023	1.9	Prepare Historical Compensation Analysis
Bapna, Rishabh	3/10/2023	0.6	Review LTI Analysis
Ciriello, Andrew	3/10/2023	0.5	Review and comment on draft tower sale reply
Colangelo, Samuel	3/10/2023	1.9	Update coin movement analysis since petition date and associated summary outputs to accurately reflect added 2023 data.
Colangelo, Samuel	3/10/2023	0.8	Analyze initial 3/3 freeze report and reconcile with prior report to quantify data pull issues.
Mehta, Rahul	3/10/2023	1.9	Revise KEIP deck incorporating updated participant list
Mehta, Rahul	3/10/2023	1.1	Work on preparing Historical Compensation Analysis (CEL Tokens)
Deets, James	3/13/2023	1.1	Review and reconcile historical compensation and CEL awards
Bapna, Rishabh	3/14/2023	1.1	Revise and comment on LTI Analysis
Deets, James	3/14/2023	1.2	Review and comment on KEIP deck
Hoeinghaus, Allison	3/14/2023	0.4	Review and comment on KEIP deck
Bapna, Rishabh	3/15/2023	0.4	Call with J. Deets (A&M) regarding historical CEL token allocation analysis
Bapna, Rishabh	3/15/2023	2.8	Prepare Historical compensation analysis (CEL awards)
Colangelo, Samuel	3/15/2023	1.1	Reconcile termination and active headcount files and update master headcount file accordingly.
Deets, James	3/15/2023	0.4	Call with R. Bapna (A&M) regarding historical CEL token allocation analysis
Deets, James	3/15/2023	0.4	Review historical CEL token allocation analysis
Bapna, Rishabh	3/16/2023	0.9	Revise Historical compensation analysis (CEL awards)

*Exhibit D*

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**MOTIONS/ORDERS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bapna, Rishabh	3/16/2023	1.2	Call with A. Hoeinghaus (A&M), J. Deets (A&M) and R. Mehta (A&M) regarding CEL Award analysis and next elements of compensation for analysis
Colangelo, Samuel	3/16/2023	0.8	Update format and methodology of First Day Motion reporting file included in weekly vendor payment process.
Colangelo, Samuel	3/16/2023	0.3	Assemble CV Reporting file for the week ending 3/10 for distribution to UCC.
Deets, James	3/16/2023	1.2	Call with A. Hoeinghaus (A&M), R. Bapna (A&M) and R. Mehta (A&M) regarding same and next elements of compensation for analysis
Hoeinghaus, Allison	3/16/2023	1.2	Call with J. Deets (A&M), R. Bapna (A&M) and R. Mehta (A&M) regarding historical compensation analysis and next elements of compensation for analysis
Mehta, Rahul	3/16/2023	0.8	Revise Historical Compensation Analysis (CEL Tokens) based on review comments
Mehta, Rahul	3/16/2023	1.2	Call with A. Hoeinghaus (A&M), J. Deets (A&M) and R. Bapna (A&M) regarding historical compensation analysis and next elements of compensation for analysis
Campagna, Robert	3/17/2023	0.7	Review and provide comments on draft bid protection reply.
Mehta, Rahul	3/17/2023	1.3	Review equity compensation historical data
Mehta, Rahul	3/17/2023	1.2	Reconcile data on historical grants of equity awards
Campagna, Robert	3/20/2023	0.5	Review / revise updated bid procedures reply related to NW proposal.
Ciriello, Andrew	3/20/2023	1.1	Review and comment on coin report for the week ending 3/3
Ciriello, Andrew	3/20/2023	0.6	Review and comment on reply to objections to bid protections motion
Ciriello, Andrew	3/20/2023	1.2	Revise analysis of CEL token purchases and issuances and respond to related questions from pro se creditor
Colangelo, Samuel	3/20/2023	0.6	Update and reformat loan and borrow files as of 3/10 for inclusion in weekly coin report.
Colangelo, Samuel	3/20/2023	1.3	Analyze and reconcile variance and explanation sections of 3/3 coin report.
Colangelo, Samuel	3/20/2023	0.5	Edit Celsius freeze report as of 3/3 and include in weekly coin report.
Deets, James	3/20/2023	1.1	Work on assimilation of historical comp data surrounding equity compensation
Hoeinghaus, Allison	3/20/2023	0.3	Review source files to verify CEL token data
Mehta, Rahul	3/20/2023	2.8	Analyze historical grants of equity awards
Bapna, Rishabh	3/21/2023	0.8	Review compensation decision timeline for KEIP workstream

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March 1, 2023 through March 31, 2023***

**MOTIONS/ORDERS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Colangelo, Samuel	3/21/2023	0.6	Analyze 3/3 coin report and respond to questions related to variances with prior week report.
Colangelo, Samuel	3/21/2023	0.9	Analyze and reconcile variance and explanation sections of 3/10 coin report.
Hoeinghaus, Allison	3/21/2023	0.3	Correspondence regarding historical equity compensation grants
Mehta, Rahul	3/21/2023	2.2	Prepare case timeline for background section of KEIP analysis
Ciriello, Andrew	3/22/2023	0.9	Review and comment on coin report for the week ending 3/3
Colangelo, Samuel	3/22/2023	0.3	Reconcile UK entity transactions with updated bank activity.
Colangelo, Samuel	3/22/2023	0.5	Update 3/3 coin report based on answers to open items from Celsius team.
Colangelo, Samuel	3/22/2023	0.9	Update 3/3 coin report to include corrected freeze file received from Celsius.
Deets, James	3/22/2023	0.8	Review historical equity compensation data
Hoeinghaus, Allison	3/22/2023	0.7	Review historical equity compensation data file
Mehta, Rahul	3/22/2023	1.7	Revise analysis of historical grants of equity awards
Ciriello, Andrew	3/23/2023	0.3	Call with S. Colangelo (A&M) to discuss edits to latest weekly coin report.
Ciriello, Andrew	3/23/2023	0.4	Correspond with Celsius finance team regarding updates to 3/3 coin report
Colangelo, Samuel	3/23/2023	0.2	Assemble CV Reporting file for the week ending 3/17 for distribution to UCC.
Colangelo, Samuel	3/23/2023	0.5	Assemble equity variance summary for 3/3 coin report and distribute for approval.
Colangelo, Samuel	3/23/2023	0.3	Call with A. Ciriello (A&M) to discuss edits to latest weekly coin report.
Hoeinghaus, Allison	3/23/2023	0.2	Incorporate revisions to historical equity compensation data file
Ciriello, Andrew	3/24/2023	0.2	Call with G. Hensley (K&E) regarding stablecoin sales order
Ciriello, Andrew	3/27/2023	0.4	Review and comment on initial variance analysis in 3/17 freeze report
Ciriello, Andrew	3/27/2023	0.7	Comment on revised coin report for the week ending 3/10
Ciriello, Andrew	3/27/2023	0.6	Review and comment on coin report for the week ending 3/10
Colangelo, Samuel	3/27/2023	0.6	Analyze asset by coin report and identify variances in 3/10 freeze file.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Colangelo, Samuel	3/27/2023	0.5	Review and update alternative investment adjustments in 3/10 coin report.
Colangelo, Samuel	3/27/2023	0.7	Update 3/10 coin report per internal comments to reflect updated coin balances and adjustments.
Deets, James	3/27/2023	0.6	Work on historical compensation surrounding equity grants
Hoeinghaus, Allison	3/27/2023	0.6	Review historical compensation surrounding equity grants
Bapna, Rishabh	3/28/2023	0.7	Update Hoeinghaus declaration based on additional market analysis
Bapna, Rishabh	3/28/2023	0.6	Correspondence regarding KEIP deliverables; meeting with R. Dinh (A&M) regarding same
Colangelo, Samuel	3/28/2023	0.3	Analyze withdrawal and mining data in freeze file and reconcile with mining reports.
Colangelo, Samuel	3/28/2023	0.2	Update OCP tracking file to reflect latest invoices received from AP.
Colangelo, Samuel	3/28/2023	0.6	Assemble equity variance summary for 3/10 coin report.
Colangelo, Samuel	3/28/2023	0.4	Update explanation section of 3/10 coin report to reflect latest coin movement data.
Deets, James	3/28/2023	2.8	Review KEIP motion and Hoeinghaus declaration; revise declaration
Deets, James	3/28/2023	2.9	Review KEIP motion; revise KEIP motion to incorporate additional compensation benchmarking data; Perform market-based relative compensation calculations
Deets, James	3/28/2023	1.4	Revise and update KEIP deck relating to new metrics communicated by the company
Deets, James	3/28/2023	0.6	Prepare new paragraphs and tables for KEIP declaration
Dinh, Riley	3/28/2023	0.4	Review list of required items for KEIP declaration
Dinh, Riley	3/28/2023	0.6	Correspondence regarding KEIP deliverables; meeting with R. Bapna (A&M) regarding same
Dinh, Riley	3/28/2023	1.8	Update table summarizing the terms of the proposed KEIP
Dinh, Riley	3/28/2023	0.9	Update KEIP comparison to bankruptcy market data
Dinh, Riley	3/28/2023	2.3	Prepare tables under KEIP section of Hoeinghaus declaration
Hoeinghaus, Allison	3/28/2023	2.3	Review tables for KEIP declaration
Hoeinghaus, Allison	3/28/2023	2.1	Revise KEIP declaration to incorporate additional market compensation benchmarking data
Hoeinghaus, Allison	3/28/2023	2.6	Review and revise declaration language around distressed compensation analysis

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Hoeinghaus, Allison	3/28/2023	1.6	Review initial draft of KEIP motion and KEIP declaration
Hoeinghaus, Allison	3/28/2023	2.7	Revise program description in KEIP declaration
Hoeinghaus, Allison	3/28/2023	0.7	Incorporate last comments and finalize KEIP declaration
Deets, James	3/29/2023	0.4	Call with A. Hoeinghaus (A&M) regarding next steps and KEIP hearing preparation
Deets, James	3/29/2023	0.8	Prepare list of items for completion re: KEIP
Hoeinghaus, Allison	3/29/2023	0.4	Call with J. Deets (A&M) regarding next steps and hearing preparation
Hoeinghaus, Allison	3/29/2023	1.1	Review final KEIP motion as filed by counsel; work on collection of data in preparation for potential testimony
Ciriello, Andrew	3/30/2023	1.4	Review and comment on coin report for the week ending 3/17
Colangelo, Samuel	3/30/2023	0.7	Review UCC questions regarding prior coin reports and assemble initial responses.
Colangelo, Samuel	3/30/2023	0.5	Assemble and distribute equity variance summary for 3/17 coin report.
Colangelo, Samuel	3/30/2023	0.7	Edit Celsius freeze report as of 3/17 and include in weekly coin report.
Colangelo, Samuel	3/30/2023	0.6	Edit and reformat loan and borrow files as of 3/17 for inclusion in weekly coin report.
Colangelo, Samuel	3/30/2023	0.5	Update 3/17 coin report to reflect internal comments.
Colangelo, Samuel	3/30/2023	0.2	Assemble CV Reporting file for the week ending 3/24 for distribution to UCC.
Colangelo, Samuel	3/30/2023	1.6	Analyze and reconcile variance and explanation sections of 3/17 coin report.
Colangelo, Samuel	3/30/2023	0.4	Review and respond to questions regarding open items in the 3/17 coin report and equity variance.
Deets, James	3/30/2023	0.8	Work on historical compensation surrounding equity grants
Colangelo, Samuel	3/31/2023	0.4	Call with M3 to discuss cash and coin report variances.
Colangelo, Samuel	3/31/2023	0.3	Review prior coin reports and assemble investment valuation variance.
Dinh, Riley	3/31/2023	0.4	Update case checklist for KEIP analysis
Dinh, Riley	3/31/2023	1.4	Prepare case timeline for background section of KEIP analysis
<b>Subtotal</b>		<b>128.2</b>	

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/1/2023	1.6	Review Bid Protection Motion and outline summary for team to prepare.
Brantley, Chase	3/1/2023	0.7	Provide comments to team for Bid Protection summary ahead of sharing.
Brantley, Chase	3/1/2023	0.7	Review GXD term sheet and summary of principal terms.
Brantley, Chase	3/1/2023	0.7	Call with S. Schreiber, A. Ciriello, C. Dailey, S. Calvert, S. Colangelo (all A&M) and Stout team to discuss valuation process.
Brantley, Chase	3/1/2023	0.3	Analyze latest custody schedule of assets ahead of sharing with NovaWulf.
Brantley, Chase	3/1/2023	0.6	Correspond with Centerview and team re: analysis of certain assets remaining in trust.
Brantley, Chase	3/1/2023	0.3	Correspond with team re: summary update of Stout valuation ahead of sharing with Centerview.
Calvert, Sam	3/1/2023	0.7	Participate in call with Stout team, S. Schreiber, C. Brantley, A. Ciriello, C. Dailey and S. Colangelo (all A&M) re: latest updates on valuation and NAV analysis.
Campagna, Robert	3/1/2023	0.9	Prepare summary of issues w/r/t stETH and options to address.
Ciriello, Andrew	3/1/2023	0.7	Participate in call with Stout team, S. Schreiber, C. Brantley, S. Calvert, C. Dailey and S. Colangelo (all A&M) re: latest updates on valuation and NAV analysis.
Ciriello, Andrew	3/1/2023	0.4	Call with prospective buyer, Centerview and C. Dailey (A&M) to discuss NewCo emergence balance sheet
Colangelo, Samuel	3/1/2023	0.7	Call with S. Schreiber, A. Ciriello, C. Brantley, C. Dailey, S. Calvert (all A&M) and Stout team to discuss valuation process.
Dailey, Chuck	3/1/2023	2.2	Update wind down analysis for latest custody withdrawal information
Dailey, Chuck	3/1/2023	0.9	Update wind down analysis for latest recovery percentages based on term sheet
Dailey, Chuck	3/1/2023	2.2	Update wind down analysis for latest recovery percentages and claims classifications
Dailey, Chuck	3/1/2023	0.7	Call with S. Schreiber, A. Ciriello, C. Brantley, C. Dailey, S. Calvert, S. Colangelo (all A&M) and Stout team to discuss valuation process.
Dailey, Chuck	3/1/2023	0.4	Call with prospective buyer, Centerview and A. Ciriello, C. Dailey (A&M) to discuss NewCo emergence balance sheet
Schreiber, Sam	3/1/2023	0.5	Review plan term sheet from potential bidder.
Schreiber, Sam	3/1/2023	0.7	Participate in call with Stout team, S. Calvert, C. Brantley, A. Ciriello, C. Dailey and S. Colangelo (all A&M) re: latest updates on valuation and NAV analysis.
Brantley, Chase	3/2/2023	0.3	Analyze Company estimates of validator exit queues and compare to wind down analysis.
Brantley, Chase	3/2/2023	1.2	Correspond with team re: preparation of the analysis of certain assets remaining in trust.

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Brantley, Chase	3/2/2023	0.7	Review and provide comments to team re: analysis of certain assets remaining in trust.
Brantley, Chase	3/2/2023	0.5	Call with D. Bendetson (Centerview) to discuss latest development with respect to mining business plan.
Brantley, Chase	3/2/2023	1.8	Analyze latest draft of the wind down analysis and prepare comments and edits and next steps.
Campagna, Robert	3/2/2023	0.9	Discussion with potential audit firm related to opportunity.
Campagna, Robert	3/2/2023	0.7	Correspondence with NW related to auditor status and next steps.
Brantley, Chase	3/3/2023	0.4	Analyze MIII "wind down assumptions tracker".
Brantley, Chase	3/3/2023	0.5	Call with J. Fan (Celsius), S. Calvert (A&M) and prospective bidder team re: mining model capital expenditure assumptions.
Brantley, Chase	3/3/2023	0.3	Call with S. Calvert (A&M) re: updates to live mining model.
Brantley, Chase	3/3/2023	0.5	Call with J. Fan (Celsius), and prospective bidder team re: mining model rig replacement assumptions.
Calvert, Sam	3/3/2023	0.4	Updates to mining capital expenditures and depreciation model.
Calvert, Sam	3/3/2023	1.4	Call with J. Fan (Celsius) and prospective bidder team re: mining model assumptions and build out.
Calvert, Sam	3/3/2023	0.5	Call with J. Fan (Celsius), C. Brantley (A&M) and prospective bidder team re: mining model capital expenditure assumptions.
Calvert, Sam	3/3/2023	0.3	Call with C. Brantley (A&M) re: updates to live mining model.
Calvert, Sam	3/3/2023	1.2	Revisions and updates to the mining model to include a separate taxes build and associated cash impact.
Campagna, Robert	3/3/2023	1.2	Review and revise draft Form 10 letter summarizing audit requirements
Schreiber, Sam	3/3/2023	1.0	Review updates to Wind Down presentation.
Brantley, Chase	3/4/2023	0.6	Call with J. Fan (Celsius), S. Calvert (A&M) and prospective bidder team re: mining model updates.
Brantley, Chase	3/4/2023	1.1	Correspond with team on preparing responses to MIII "wind down assumptions tracker" and share with team.
Brantley, Chase	3/4/2023	0.2	Respond to questions from team re: plan treatment of custody.
Brantley, Chase	3/4/2023	0.2	Provide status update to C. Ferraro on mining model and estimated date of delivery.
Brantley, Chase	3/4/2023	0.8	Summarize and share draft of latest wind down analysis with the team ahead of meeting with MIII.
Calvert, Sam	3/4/2023	0.2	Call with prospective bidder team re: mining model updates.

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Calvert, Sam	3/4/2023	0.6	Call with J. Fan (Celsius), C. Brantley (A&M) and prospective bidder team re: mining model updates.
Campagna, Robert	3/4/2023	1.2	Comparison of UCC wind down summary vs. internal working model in preparation for call.
Campagna, Robert	3/4/2023	2.1	Review of orderly wind down working model and suggest edits to same.
Dailey, Chuck	3/4/2023	0.8	Update wind down analysis for latest assumptions on custody payments
Dailey, Chuck	3/4/2023	1.2	Analyze court motion filings for details on retail loan clawbacks
Brantley, Chase	3/5/2023	0.7	Call with J. Fan (Celsius) and prospective bidder team re: mining model assumptions.
Brantley, Chase	3/5/2023	1.2	Call with J. Schiffrin and K. Ehrler (M3) and R. Campagna, S. Schreiber, C. Dailey (A&M) to discuss inputs and assumptions related to orderly wind down analysis
Brantley, Chase	3/5/2023	0.5	Correspond with the Company, Centerview and team re: delivery of draft mining business plan.
Campagna, Robert	3/5/2023	1.2	Call with J. Schiffrin and K. Ehrler (M3) and S. Schreiber, C. Brantley, C. Dailey (A&M) to discuss inputs and assumptions related to orderly wind down analysis.
Dailey, Chuck	3/5/2023	1.2	Call with J. Schiffrin and K. Ehrler (M3) and R. Campagna, C. Brantley, S. Schreiber (A&M) to discuss inputs and assumptions related to orderly wind down analysis
Schreiber, Sam	3/5/2023	1.2	Call with J. Schiffrin and K. Ehrler (M3) and R. Campagna, C. Brantley, C. Dailey (A&M) to discuss inputs and assumptions related to orderly wind down analysis.
Brantley, Chase	3/6/2023	0.4	Call with J. Golding (CEL) to discuss valuation in re: potential litigation party.
Brantley, Chase	3/6/2023	0.4	Call with S. Schreiber and S. Calvert (both A&M) re: next steps of mining model review.
Brantley, Chase	3/6/2023	0.2	Call with S. Calvert (A&M) re: updates to live mining model.
Brantley, Chase	3/6/2023	1.6	Participate in call with potential bidder, K&E, CV and R. Campagna (A&M) to discuss bid proposal.
Brantley, Chase	3/6/2023	0.3	Correspond with team re: delivery of asset trust analysis and coordinating calls with K&E and the Company.
Brantley, Chase	3/6/2023	0.5	Call with R. Campagna, S. Schreiber and C. Dailey (A&M) to discuss wind down analysis assumptions
Brantley, Chase	3/6/2023	0.4	Correspond with team re: updating analysis for latest coin report and tracking of custody withdraws.
Brantley, Chase	3/6/2023	0.6	Call with potential bidder team, J. Fan (Celsius) and S. Calvert (A&M) re: updates to live mining model.
Brantley, Chase	3/6/2023	2.6	Analyze latest draft of the mining business plan model ahead of distribution to Centerview.
Brantley, Chase	3/6/2023	1.7	Analyze and provide comments on latest draft of the wind down analysis and comparison slides to NewCo Plan.



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Brantley, Chase	3/6/2023	0.6	Share outline of output schedules and historical comparisons to be prepared with team re: mining business plan.
Calvert, Sam	3/6/2023	2.6	General review of mining model across all sites and assumptions applied thereto.
Calvert, Sam	3/6/2023	0.2	Call with C. Brantley (A&M) re: updates to live mining model.
Calvert, Sam	3/6/2023	0.4	Call with S. Schreiber and C. Brantley (both A&M) re: next steps of mining model review.
Calvert, Sam	3/6/2023	2.3	Development of site level summary in mining model and capital expenditures assumptions review.
Calvert, Sam	3/6/2023	0.6	Call with potential bidder team, J. Fan (Celsius) and C. Brantley (A&M) re: updates to live mining model.
Campagna, Robert	3/6/2023	2.0	Call with K&E, CV, C. Brantley (A&M) and potential bidder to discuss proposed transaction terms.
Campagna, Robert	3/6/2023	0.5	Call with S. Schreiber, C. Dailey and C. Brantley (A&M) to discuss wind down analysis assumptions
Campagna, Robert	3/6/2023	1.3	Review of working liquidation analysis model and provide comments on same.
Dailey, Chuck	3/6/2023	0.5	Call with R. Campagna, S. Schreiber and C. Brantley (A&M) to discuss wind down analysis assumptions
Dailey, Chuck	3/6/2023	1.4	Update wind down analysis presentation deck for latest updates to waterfall distributions
Dailey, Chuck	3/6/2023	1.3	Compile open items for K&E and the Company regarding wind down analysis assumptions
Dailey, Chuck	3/6/2023	0.6	Correspondence with K&E and Celsius teams regarding TrustCo analysis
Dailey, Chuck	3/6/2023	1.7	Update expense forecast within the wind down analysis
Dailey, Chuck	3/6/2023	0.4	Update mining assumptions for the wind down analysis
Dailey, Chuck	3/6/2023	0.8	Update wind down analysis for internal review comments
Lucas, Emmet	3/6/2023	0.2	Prepare professional fee accrual schedule per request of C. Daily (A&M) to supplement wind-down analysis.
Schreiber, Sam	3/6/2023	1.6	Develop comments related to updated wind down analysis presentation.
Schreiber, Sam	3/6/2023	0.4	Call with S. Calvert and C. Brantley (both A&M) re: next steps of mining model review.
Schreiber, Sam	3/6/2023	0.8	Review draft responses to Stout diligence questions related to valuation.
Schreiber, Sam	3/6/2023	0.5	Call with R. Campagna, C. Dailey and C. Brantley (A&M) to discuss wind down analysis assumptions.
Brantley, Chase	3/7/2023	0.9	Provide additional comments re: wind down analysis presentation and aligning language with defined terms.

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Brantley, Chase	3/7/2023	0.6	Prepare outline of schedule to support admin and GUC claims estimates and share with team.
Brantley, Chase	3/7/2023	0.7	Call with S. Calvert (A&M) to discuss updated mining model and edits to A&M overlay.
Brantley, Chase	3/7/2023	1.3	Continue to analyze latest draft of wind down analysis and comparison to NewCo Plan.
Brantley, Chase	3/7/2023	0.6	Call with J. Golding (CEL) and Centerview to discuss valuation in re: potential litigation party.
Brantley, Chase	3/7/2023	0.4	Call with C. Dailey and E. Lucas (A&M) to discuss admin and GUC claims
Brantley, Chase	3/7/2023	1.5	Working session with R. Campagna, S. Schreiber and C. Dailey to review the Wind Down Analysis
Brantley, Chase	3/7/2023	1.0	Call with Centerview team, J. Fan (Celsius), R. Campagna, S. Calvert, S. Schreiber (A&M) re: mining model walkthrough and discussion of various assumptions.
Calvert, Sam	3/7/2023	1.0	Call with Centerview team, J. Fan (Celsius), R. Campagna, C. Brantley, S. Schreiber (A&M) re: mining model walkthrough and discussion of various assumptions.
Calvert, Sam	3/7/2023	0.5	Review of mining model and general preparation for call with Centerview team.
Calvert, Sam	3/7/2023	0.7	Call with C. Brantley (A&M) to discuss updated mining model and edits to A&M overlay.
Calvert, Sam	3/7/2023	1.8	Revisions to rig disposal model per Company and internal comments.
Calvert, Sam	3/7/2023	2.8	Adding reporting overlay to mining model for internal review purposes.
Campagna, Robert	3/7/2023	1.0	Call with Centerview team, J. Fan (Celsius), S. Calvert, C. Brantley, S. Schreiber (A&M) re: mining model walkthrough and discussion of various assumptions.
Campagna, Robert	3/7/2023	1.5	Working session with C. Dailey, S. Schreiber and C. Brantley to review the Wind Down Analysis
Dailey, Chuck	3/7/2023	1.4	Update wind down analysis to align with latest term sheet
Dailey, Chuck	3/7/2023	0.9	Update employee costs forecast within the wind down analysis
Dailey, Chuck	3/7/2023	0.7	Update recovery comparison between wind down and NewCo plans
Dailey, Chuck	3/7/2023	2.1	Update wind down analysis for 2/24 free report and coin pricing
Dailey, Chuck	3/7/2023	1.1	Update wind down analysis for latest professional fee assumptions
Dailey, Chuck	3/7/2023	2.3	Update for review comments through the wind down analysis presentation
Dailey, Chuck	3/7/2023	0.4	Call with C. Brantley and E. Lucas (A&M) to discuss admin and GUC claims

*Exhibit D*

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Dailey, Chuck	3/7/2023	1.8	Create summary of asset value and distributions between wind down and NewCo plans
Dailey, Chuck	3/7/2023	1.5	Working session with R. Campagna, S. Schreiber and C. Brantley to review the Wind Down Analysis
Dailey, Chuck	3/7/2023	1.2	Update Wind Down vs. NewCo Asset and waterfall comparison
Dailey, Chuck	3/7/2023	0.9	Update waterfall & NAV summary for 2/24 freeze report and coin pricing
Lucas, Emmet	3/7/2023	2.9	Prepare schedule of administrative and non-customer GUC claims to include in wind down based on assumptions in cash flow forecast.
Lucas, Emmet	3/7/2023	0.2	Correspond with P. Kinealy (A&M) regarding inputs into claim summary supplementing wind down analysis.
Lucas, Emmet	3/7/2023	0.4	Call with C. Brantley and C. Dailey (A&M) to discuss admin and GUC claims.
Schreiber, Sam	3/7/2023	1.5	Working session with R. Campagna, C. Dailey and C. Brantley (A&M) to review the Wind Down Analysis.
Schreiber, Sam	3/7/2023	1.0	Call with Centerview team, J. Fan (Celsius), R. Campagna, C. Brantley, S. Calvert (A&M) re: mining model walkthrough and discussion of various assumptions.
Brantley, Chase	3/8/2023	0.5	Call with J. Golding (CEL), Akin and Stout to discuss valuation in re: potential litigation party.
Brantley, Chase	3/8/2023	0.3	Correspond with bidder re: mining business plan discussion items to be addressed.
Brantley, Chase	3/8/2023	0.4	Call with E. Lucas (A&M) to discuss updates to claim schedule supplementing wind down.
Brantley, Chase	3/8/2023	0.6	Provide comments for Admin and GUC claim schedule to be included in wind down presentation.
Brantley, Chase	3/8/2023	1.9	Review and provide additional comments on wind down presentation ahead of sharing with advisors.
Brantley, Chase	3/8/2023	1.0	Call with R. Campagna, S. Schreiber and C. Dailey (A&M), Centerview and K&E teams to discuss plan and disclosure statement timeline and open items
Brantley, Chase	3/8/2023	0.5	Call with R. Campagna, S. Schreiber and C. Dailey (A&M) to review Wind Down Plan and discuss next steps and open items
Brantley, Chase	3/8/2023	0.3	Correspond with Centerview re: mining model open question list and organizing call with the Company.
Calvert, Sam	3/8/2023	1.0	Continue to update to mining capital expenditures and depreciation model per latest discussion.
Campagna, Robert	3/8/2023	0.5	Call with C. Dailey, S. Schreiber and C. Brantley (A&M) to review Wind Down Plan and discuss next steps and open items
Campagna, Robert	3/8/2023	1.6	Review of GXD proposal and comparison to existing proposal.
Campagna, Robert	3/8/2023	1.0	Call with C. Dailey, S. Schreiber and C. Brantley (A&M), Centerview and K&E teams to discuss plan and disclosure statement timeline and open items

*Exhibit D*

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**PLAN / DISCLOSURE STATEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Dailey, Chuck	3/8/2023	1.8	Update wind down analysis model functionality to split retail loan claims amongst convenience class and earn class
Dailey, Chuck	3/8/2023	1.4	Update wind down analysis to reflect new recoveries to various classes due to retail loans assumption
Dailey, Chuck	3/8/2023	0.7	Update wind down analysis for supporting detail for administrative and GUC claims
Dailey, Chuck	3/8/2023	1.0	Analyze petition date Institutional borrowing detail and collateral balances
Dailey, Chuck	3/8/2023	0.8	Compile open items list related to wind down analysis and waterfall for K&E
Dailey, Chuck	3/8/2023	1.9	Update wind down analysis for review comments from A&M team
Dailey, Chuck	3/8/2023	1.0	Call with R. Campagna, S. Schreiber and C. Brantley (A&M), Centerview and K&E teams to discuss plan and disclosure statement timeline and open items
Dailey, Chuck	3/8/2023	0.5	Call with R. Campagna, S. Schreiber and C. Brantley (A&M) to review Wind Down Plan and discuss next steps and open items
Lucas, Emmet	3/8/2023	1.8	Further update to schedule of administrative and non-customer GUC claims to include in wind down based on assumptions in cash flow forecast.
Lucas, Emmet	3/8/2023	0.4	Call with C. Brantley (A&M) to discuss updates to claim schedule supplementing wind down.
Lucas, Emmet	3/8/2023	1.2	Review emergence work plan for integration into NewCo strategy, correlating action items.
Lucas, Emmet	3/8/2023	0.6	Update wind down claim summary schedule per comments from C. Brantley (A&M).
Schreiber, Sam	3/8/2023	2.4	Conduct review of orderly wind down draft.
Schreiber, Sam	3/8/2023	0.5	Call with R. Campagna, C. Dailey and C. Brantley (A&M) to review Wind Down Plan and discuss next steps and open items
Schreiber, Sam	3/8/2023	1.0	Call with R. Campagna, C. Dailey and C. Brantley (A&M), Centerview and K&E teams to discuss plan and disclosure statement timeline and open items
Brantley, Chase	3/9/2023	0.4	Correspond with Centerview and team re: retail loan settlement treatment in the Plan and wind down analysis.
Brantley, Chase	3/9/2023	0.4	Call with D. Bendetson (Centerview) to discuss issues list with latest bid proposal.
Brantley, Chase	3/9/2023	0.7	Summarize comments from wind down and NewCo Plan presentation meeting ahead of next draft distribution.
Brantley, Chase	3/9/2023	1.5	Call with R. Campagna, S. Schreiber and C. Dailey (A&M) to review NewCo plan, Wind down analysis and claims
Brantley, Chase	3/9/2023	0.6	Call with J. Fan (Celsius), potential bidder team, and S. Calvert (A&M) re: mining model updates and next steps on disclosure statements.
Brantley, Chase	3/9/2023	0.5	Call with Centerview, Perella, and Mill to discuss GXD bid proposal.

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Brantley, Chase	3/9/2023	0.3	Correspond with Stout team re: analysis in re: potential litigation party.
Calvert, Sam	3/9/2023	0.6	Call with J. Fan (Celsius), potential bidder team, and C. Brantley (A&M) re: mining model updates and next steps on disclosure statements.
Campagna, Robert	3/9/2023	1.5	Call with C. Dailey, S. Schreiber and C. Brantley (A&M) to review NewCo plan, Wind down analysis and claims
Campagna, Robert	3/9/2023	0.3	Call with S. Schreiber and C. Dailey (A&M), Centerview, PWP, and M3 to discuss open issues related to plan proposal.
Dailey, Chuck	3/9/2023	1.9	Refine language in the wind down analysis presentation deck for latest assumptions and term sheet definitions
Dailey, Chuck	3/9/2023	1.5	Call with R. Campagna, S. Schreiber and C. Brantley (A&M) to review NewCo plan, Wind down analysis and claims
Dailey, Chuck	3/9/2023	2.8	Update liquidation analysis model for 2/24 coin report
Dailey, Chuck	3/9/2023	0.3	Call with R. Campagna and S. Schreiber (A&M), Centerview, PWP, and M3 to discuss open issues related to plan proposal
Dailey, Chuck	3/9/2023	0.4	Update liquidation analysis model outputs for use in presentation deck
Schreiber, Sam	3/9/2023	1.5	Call with R. Campagna, C. Dailey and C. Brantley (A&M) to review NewCo plan, Wind down analysis and claims.
Schreiber, Sam	3/9/2023	0.7	Provide comments on wind down analysis.
Schreiber, Sam	3/9/2023	0.3	Call with R. Campagna and C. Dailey (A&M), Centerview, PWP, and M3 to discuss open issues related to plan proposal.
Brantley, Chase	3/10/2023	1.0	Call with Centerview and potential bidder to review mining model assumptions.
Brantley, Chase	3/10/2023	0.5	Call with J. Fan (Celsius) to discuss taxes and open items from Centerview discussion.
Brantley, Chase	3/10/2023	0.6	Call with D. Bendetson (Centerview) re: GXD proposal and mining business plan.
Campagna, Robert	3/10/2023	0.5	Call with audit firm to progress audit acceptance process.
Campagna, Robert	3/10/2023	1.1	Participate on call with GXD team to walk through their proposal and open items.
Dailey, Chuck	3/10/2023	1.0	Update wind down analysis to calculate retail loan set-off for claims as of scheduled petition date coin pricing
Dailey, Chuck	3/10/2023	0.8	Compile open items related to the wind down analysis and NewCo plan for discussion with K&E and CVP
Dailey, Chuck	3/10/2023	1.1	Update wind down presentation deck to reflect retail loan collateral set off claims and scheduled user claims updates
Dailey, Chuck	3/10/2023	0.8	Update NewCo waterfall analysis retail loan assumptions to use petition date collateral balances in the set-off calculation
Dailey, Chuck	3/10/2023	0.4	Update NewCo waterfall to calculate retail loan set-off for claims as of scheduled petition date coin pricing

*Exhibit D*

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Dailey, Chuck	3/10/2023	1.4	Update wind down analysis model for scheduled claims values for earn and custody balances
Dailey, Chuck	3/10/2023	2.1	Update wind down analysis retail loan assumptions to use petition date collateral balances in the set-off calculation
Brantley, Chase	3/11/2023	0.7	Review question list from Stout team re: alternative investment portfolio.
Dailey, Chuck	3/11/2023	1.9	Updated NewCo waterfall analysis to include sources and uses of crypto assets and distributions
Brantley, Chase	3/12/2023	0.5	Call with R. Campagna, S. Schreiber, C. Dailey (all A&M), C. Ferraro (Celsius) and K&E team to discuss the status of the wind down analysis
Brantley, Chase	3/12/2023	0.4	Prepare summary points of wind down vs. Plan analysis ahead of call with the Company and K&E.
Campagna, Robert	3/12/2023	0.5	Call with C. Dailey, S. Schreiber, C. Brantley (all A&M), C. Ferraro (Celsius) and K&E team to discuss the status of the wind down analysis
Dailey, Chuck	3/12/2023	0.5	Call with R. Campagna, S. Schreiber, C. Brantley (all A&M), C. Ferraro (Celsius) and K&E team to discuss the status of the wind down analysis
Schreiber, Sam	3/12/2023	0.5	Call with R. Campagna, C. Dailey, C. Brantley (all A&M), C. Ferraro (Celsius) and K&E team to discuss the status of the wind down analysis
Brantley, Chase	3/13/2023	0.4	Revise summary points of wind down vs. Plan analysis ahead of call with the Company, Centerview and K&E.
Brantley, Chase	3/13/2023	0.6	Correspond with Stout team and Company re: analysis related to potential litigation party.
Brantley, Chase	3/13/2023	1.2	Call with R. Campagna, S. Schreiber, C. Dailey (all A&M), C. Ferraro (Celsius) and K&E team to discuss current state of the wind down analysis and open items
Brantley, Chase	3/13/2023	0.3	Respond to questions from C. Ferraro (Celsius) re: vendor spend analysis.
Campagna, Robert	3/13/2023	0.5	Call with potential audit / accounting advisory firm related to crypto industry.
Campagna, Robert	3/13/2023	2.3	Ongoing financial analysis related to orderly wind down analysis following call with K&E.
Campagna, Robert	3/13/2023	1.2	Call with C. Dailey, S. Schreiber, C. Brantley (all A&M), C. Ferraro (Celsius) and K&E team to discuss current state of the wind down analysis and open items
Campagna, Robert	3/13/2023	0.7	Follow up call with potential audit / accounting advisory firm (second firm this day) related to crypto industry along with K&E and C. Ferraro (Celsius).
Campagna, Robert	3/13/2023	0.3	Draft note relating to audit requirements pursuant to discussions with various audit firms.
Campagna, Robert	3/13/2023	0.7	Address open questions related to alternative investments from valuation firm.
Dailey, Chuck	3/13/2023	0.4	Update retail loan set-off assumption in the liquidation analysis

*Exhibit D*

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Dailey, Chuck	3/13/2023	0.6	Update claims assumptions for custody and retail loan borrowers in the liquidation analysis
Dailey, Chuck	3/13/2023	0.4	Review of key discussion topics related to the wind down analysis prior to discussion with K&E
Dailey, Chuck	3/13/2023	1.1	Update legal entity waterfalls to align asset buckets with wind down and NewCo models
Dailey, Chuck	3/13/2023	1.2	Call with R. Campagna, S. Schreiber, C. Brantley (all A&M), C. Ferraro (Celsius) and K&E team to discuss current state of the wind down analysis and open items
Dailey, Chuck	3/13/2023	1.9	Update certain asset recoveries in the liquidation analysis to align with assumptions used in the wind down analysis
Dailey, Chuck	3/13/2023	0.8	Align liquidation analysis claims to petition date claims balances for earn claims and institutional borrowing claims
Schreiber, Sam	3/13/2023	1.7	Develop open items list related to orderly wind down.
Schreiber, Sam	3/13/2023	1.2	Call with R. Campagna, C. Dailey, C. Brantley (all A&M), C. Ferraro (Celsius) and K&E team to discuss current state of the wind down analysis and open items
Schreiber, Sam	3/13/2023	0.9	Analyze process to incorporate updated valuation results in waterfall analysis.
Brantley, Chase	3/14/2023	0.3	Call with J. Fan (Celsius) to discuss summary of open items ahead of call with bidder.
Brantley, Chase	3/14/2023	1.0	Call with J. Fan (Celsius) and prospective bidder re: mining model questions from Company.
Brantley, Chase	3/14/2023	0.4	Outline table of exhibits to be completed ahead of Disclosure Statement filing and timeline for sign-off.
Brantley, Chase	3/14/2023	1.4	Participate in call with UCC advisors, K&E, Centerview, potential bidder, and R. Campagna and S. Schreiber (A&M) to discuss proposed asset monetization plan.
Brantley, Chase	3/14/2023	1.1	Call with potential bidder, C. Ferraro (Celsius), R. Campagna, S. Schreiber, A. Ciriello (A&M) to discuss ongoing expense structure.
Campagna, Robert	3/14/2023	1.1	Call with potential bidder, C. Ferraro (Celsius), S. Schreiber, C. Brantley, A. Ciriello (A&M) to discuss ongoing expense structure.
Campagna, Robert	3/14/2023	0.6	Call with potential accounting firm, Celsius, and S. Schreiber (A&M) to review firm's proposal and scope of work.
Campagna, Robert	3/14/2023	1.6	Call with UCC advisors, K&E, Centerview, potential bidder, and S. Schreiber and C. Brantley (A&M) to discuss proposed asset monetization plan.
Campagna, Robert	3/14/2023	1.4	Respond to K&E Inquiries from regulators w/r/t to proposed plan structure and recoveries.
Campagna, Robert	3/14/2023	1.0	Call with bidder and CV to discuss waterfall and expense structure surrounding bid.
Ciriello, Andrew	3/14/2023	0.4	Review and respond to regulator requests regarding plan term sheet
Ciriello, Andrew	3/14/2023	1.1	Call with potential bidder, C. Ferraro (Celsius), R. Campagna, C. Brantley, S. Schreiber (A&M) to discuss ongoing expense structure.



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Schreiber, Sam	3/14/2023	1.7	Analyze and compare M3's waterfall analysis to Debtors' view.
Schreiber, Sam	3/14/2023	1.1	Call with potential bidder, C. Ferraro (Celsius), R. Campagna, C. Brantley, A. Ciriello (A&M) to discuss ongoing expense structure.
Schreiber, Sam	3/14/2023	0.6	Call with potential accounting firm, Celsius, and R. Campagna (A&M) to review firm's proposal and scope of work.
Schreiber, Sam	3/14/2023	1.6	Call with UCC advisors, K&E, Centerview, potential bidder, and R. Campagna and C. Brantley (A&M) to discuss proposed asset monetization plan.
Brantley, Chase	3/15/2023	0.5	Weekly call with R. Campagna, S. Schreiber, C. Dailey (all A&M), C. Ferraro (Celsius) and K&E and Centerview teams to discuss Plan and Disclosure Statement status and open items
Brantley, Chase	3/15/2023	1.8	Call with potential bidder, UCC advisors, Centerview, K&E, and R. Campagna, S. Schreiber (A&M) to discuss bidder's proposal and governance and tax issues.
Brantley, Chase	3/15/2023	1.5	Working session with S. Schreiber and C. Dailey (A&M) to discuss assumptions used in the liquidation analysis
Brantley, Chase	3/15/2023	0.4	Call with R. Kwastieniet, D. Latona, J. Davis (K&E) and R. Campagna, S. Schreiber, A. Ciriello (A&M) to discuss bid protections motion
Campagna, Robert	3/15/2023	0.5	Weekly call with C. Dailey, S. Schreiber, C. Brantley (all A&M), C. Ferraro (Celsius) and K&E and Centerview teams to discuss Plan and Disclosure Statement status and open items
Campagna, Robert	3/15/2023	1.8	Call with potential bidder, UCC advisors, Centerview, K&E, and S. Schreiber, C. Brantley (A&M) to discuss bidder's proposal and governance and tax issues.
Campagna, Robert	3/15/2023	0.4	Call with R. Kwastieniet, D. Latona, J. Davis (K&E) and S. Schreiber, C. Brantley, A. Ciriello (A&M) to discuss bid protections motion
Campagna, Robert	3/15/2023	0.6	Call with E. Jones (K&E), Centerview and A&M to discuss deliverables related to POR and DS.
Campagna, Robert	3/15/2023	0.8	Finalize illustrative recovery waterfall and email to K&E regarding same.
Ciriello, Andrew	3/15/2023	0.4	Call with R. Kwastieniet, D. Latona, J. Davis (K&E) and R. Campagna, S. Schreiber, C. Brantley (A&M) to discuss bid protections motion
Ciriello, Andrew	3/15/2023	0.7	Review and update list of expected NewCo expenses pre- and post-emergence
Dailey, Chuck	3/15/2023	0.5	Weekly call with R. Campagna, S. Schreiber, C. Brantley (all A&M), C. Ferraro (Celsius) and K&E and Centerview teams to discuss Plan and Disclosure Statement status and open items
Dailey, Chuck	3/15/2023	0.6	Update liquidation analysis to remove convenience class
Dailey, Chuck	3/15/2023	1.3	Update post-petition intercompany claims in the liquidation analysis
Dailey, Chuck	3/15/2023	1.4	Update retail loan collateral claim assumptions in the liquidation analysis
Dailey, Chuck	3/15/2023	1.1	Adjust assumptions for wind down costs and professional fees in the liquidation analysis



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Dailey, Chuck	3/15/2023	1.5	Working session with S. Schreiber and C. Brantley (A&M) to discuss assumptions used in the liquidation analysis
Dailey, Chuck	3/15/2023	3.0	QC and assess current state of the liquidation analysis model relative to wind down analysis and NewCo plans
Lucas, Emmet	3/15/2023	1.3	Prepare schedule of NewCo costs to be incurred for emergence plan.
Lucas, Emmet	3/15/2023	1.2	Prepare historical intercompany matrix via bank transactions to supplement intercompany analysis in liquidation analysis.
Schreiber, Sam	3/15/2023	0.5	Weekly call with R. Campagna, C. Dailey, C. Brantley (all A&M), C. Ferraro (Celsius) and K&E and Centerview teams to discuss Plan and Disclosure Statement status and open items
Schreiber, Sam	3/15/2023	1.5	Working session with C. Dailey and C. Brantley (A&M) to discuss assumptions used in the liquidation analysis
Schreiber, Sam	3/15/2023	0.4	Call with R. Kwasteniet, D. Latona, J. Davis (K&E) and R. Campagna, C. Brantley, A. Ciriello (A&M) to discuss bid protections motion
Schreiber, Sam	3/15/2023	1.8	Call with potential bidder, UCC advisors, Centerview, K&E, and R. Campagna, C. Brantley (A&M) to discuss bidder's proposal and governance and tax issues.
Schreiber, Sam	3/15/2023	0.9	Review comparison of M3 waterfall to Debtors' view.
Bixler, Holden	3/16/2023	0.9	Review initial draft plan of reorganization.
Brantley, Chase	3/16/2023	1.8	Review latest draft of the Plan and outline latest class treatment to update Disclosure Statement exhibits.
Brantley, Chase	3/16/2023	0.3	Correspond with Centerview re: questions from Stout on retail loan settlement for valuation purposes.
Brantley, Chase	3/16/2023	1.1	Call with S. Schreiber and C. Dailey (A&M) to walk through draft liquidation analysis
Calvert, Sam	3/16/2023	1.4	Review of and adding overlays to revised company side mining model.
Campagna, Robert	3/16/2023	1.4	Review and provide comments on initial draft of POR.
Campagna, Robert	3/16/2023	0.8	Review and provide feedback on preliminary valuation analysis.
Campagna, Robert	3/16/2023	0.8	Prepare summary of NewCo set up costs and responsible party.
Ciriello, Andrew	3/16/2023	1.8	Review and comment on draft valuation analyses in support of plan / emergence balance sheet
Ciriello, Andrew	3/16/2023	1.6	Review and comment on revised draft of plan of reorganization
Dailey, Chuck	3/16/2023	1.1	Call with C. Brantley and S. Schreiber (A&M) to walk through draft liquidation analysis.
Dailey, Chuck	3/16/2023	2.5	Update liquidation analysis presentation for latest updates to asset recoveries

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Dailey, Chuck	3/16/2023	1.4	Update liquidation value for classes per the latest term sheet
Dailey, Chuck	3/16/2023	0.9	Update liquidation analysis presentation for latest updates to claims distributions
Dailey, Chuck	3/16/2023	0.8	Update consolidated summary view of assets and claims in the liquidation analysis
Schreiber, Sam	3/16/2023	1.2	Review preliminary valuation results from Stout.
Schreiber, Sam	3/16/2023	2.4	Prepare comments related to preliminary draft Plan of Reorganization.
Schreiber, Sam	3/16/2023	1.1	Call with C. Brantley and C. Dailey (A&M) to walk through draft liquidation analysis.
Brantley, Chase	3/17/2023	1.7	Analyze latest draft valuation materials from Stout on retail loans, coins and alternative investments.
Brantley, Chase	3/17/2023	0.9	Prepare illustrative schedule of creditor recoveries and share with team to build out.
Brantley, Chase	3/17/2023	0.7	Working session with R. Campagna, S. Schreiber and C. Dailey to review the Liquidation Analysis
Brantley, Chase	3/17/2023	1.1	Call with potential bidder, R. Campagna, S. Schreiber (A&M) to discuss potential plan structure.
Campagna, Robert	3/17/2023	1.6	Review working model related to liquidation analysis in advance of call with team.
Campagna, Robert	3/17/2023	0.7	Working session with C. Dailey, S. Schreiber and C. Brantley to review the Liquidation Analysis
Campagna, Robert	3/17/2023	1.1	Call with potential bidder, S. Schreiber, C. Brantley (A&M) to discuss potential plan structure
Campagna, Robert	3/17/2023	0.4	Call with D. Barse (Celsius) related to status of bidder diligence.
Ciriello, Andrew	3/17/2023	0.6	Review and summarize plan term sheet treatment or borrower collateral to respond to requests supporting loan valuation analysis
Dailey, Chuck	3/17/2023	0.7	Working session with R. Campagna, S. Schreiber and C. Brantley to review the Liquidation Analysis
Dailey, Chuck	3/17/2023	1.4	Analyze latest valuation deliverable for institutional loans and cryptocurrencies received from Stout
Dailey, Chuck	3/17/2023	0.3	Coordination with M3 regarding waterfall analysis for potential buyers
Schreiber, Sam	3/17/2023	1.1	Call with potential bidder, R. Campagna, C. Brantley (A&M) to discuss potential plan structure.
Schreiber, Sam	3/17/2023	1.5	Review Stout preliminary results related to valuation.
Schreiber, Sam	3/17/2023	0.7	Review updated bidder waterfall analysis prior to sending to UCC.
Schreiber, Sam	3/17/2023	0.9	Prepare updated waterfall analysis reflecting potential deal structures.

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Schreiber, Sam	3/17/2023	0.7	Working session with R. Campagna, C. Dailey and C. Brantley to review the Liquidation Analysis
Brantley, Chase	3/18/2023	0.6	Respond to questions re: incremental value and cost avoidance provided by potential bidder.
Campagna, Robert	3/18/2023	1.4	Analysis of NW supporting document for incremental deal value and contributions / investment by NW.
Campagna, Robert	3/18/2023	0.8	Call with C. Ferraro (CEL), Debtor advisors, and S. Schreiber (A&M) to discuss status of open settlement negotiations.
Schreiber, Sam	3/18/2023	0.8	Call with C. Ferraro (CEL), Debtor advisors, and R. Campagna (A&M) to discuss status of open settlement negotiations.
Brantley, Chase	3/19/2023	1.2	Review incremental value and cost avoidance data provided by potential bidder and compare to internal estimates.
Brantley, Chase	3/19/2023	1.0	Call with R. Campagna (A&M), Centerview, PWP, M3, K&E and W&C teams to discuss borrower recoveries and strategy for upcoming call.
Brantley, Chase	3/19/2023	1.5	Participate in call with K&E, CV, A&M, UCC, R. Campagna (A&M) and D. Adler (retail borrower group) to finalize terms of borrower settlement.
Brantley, Chase	3/19/2023	0.2	Distributed latest draft of mining business plan to the UCC.
Brantley, Chase	3/19/2023	0.6	Correspond with K&E, Centerview and team re: sharing the mining business plan with the UCC.
Brantley, Chase	3/19/2023	0.8	Call with prospective buyer, K&E, CVP and R. Campagna, S. Schreiber, A. Ciriello, C. Dailey (A&M) to discuss proposed expenses and negotiations with claim holders
Campagna, Robert	3/19/2023	0.8	Call with prospective buyer, K&E, CVP and A. Ciriello, S. Schreiber, C. Brantley, C. Dailey (A&M) to discuss proposed expenses and negotiations with claim holders
Campagna, Robert	3/19/2023	1.2	Call with NovaWulf, K&E, Centerview, and S. Schreiber (A&M) to discuss bid protections motion.
Campagna, Robert	3/19/2023	1.0	Call with C. Brantley (A&M), Centerview, PWP, M3, K&E and W&C teams to discuss borrower recoveries and strategy for upcoming call.
Campagna, Robert	3/19/2023	1.8	Call with K&E, CV, A&M, UCC, C. Brantley (A&M) and D. Adler (retail borrower group) to finalize terms of borrower settlement.
Ciriello, Andrew	3/19/2023	0.4	Review expense projections and proposed revised deal structure from prospective buyer
Ciriello, Andrew	3/19/2023	0.8	Call with prospective buyer, K&E, CVP and R. Campagna, S. Schreiber, C. Brantley, C. Dailey (A&M) to discuss proposed expenses and negotiations with claim holders
Dailey, Chuck	3/19/2023	0.5	Participate in call with R. Campagna, S. Schreiber, C. Brantley, A. Ciriello (all A&M), Centerview team, K&E team, and potential buyer to review expense reimbursement detail
Schreiber, Sam	3/19/2023	0.8	Call with prospective buyer, K&E, CVP and R. Campagna, A. Ciriello, C. Brantley, C. Dailey (A&M) to discuss proposed expenses and negotiations with claim holders.
Schreiber, Sam	3/19/2023	1.2	Call with NovaWulf, K&E, Centerview, and R. Campagna (A&M) to discuss bid protections motion.

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Schreiber, Sam	3/19/2023	0.7	Review updated Wind Down materials.
Bixler, Holden	3/20/2023	0.7	Review K&E draft Disclosure Statement WIP tracker.
Brantley, Chase	3/20/2023	0.4	Revise illustrative class recovery schedule and share with team ahead of call.
Brantley, Chase	3/20/2023	1.0	Call with C. Dailey, S. Colangelo (all A&M) to discuss plan recovery analysis.
Brantley, Chase	3/20/2023	0.7	Review and provide comments for the Bid Protections motion.
Campagna, Robert	3/20/2023	1.7	Review GXD term sheet and plan sponsor agreement to understand key terms / requirements.
Campagna, Robert	3/20/2023	0.7	Review / amend disclosure statement checklist prepared by K&E.
Campagna, Robert	3/20/2023	0.4	Correspondence with C. Ferraro (Celsius) related to expense reimbursement provisions related to NW transaction.
Ciriello, Andrew	3/20/2023	1.1	Analyze parish financial data to create summary metrics regarding parish financial health
Ciriello, Andrew	3/20/2023	0.5	Review and comment on key docs workplan roles and responsibilities
Colangelo, Samuel	3/20/2023	0.8	Assemble initial format and shell for illustrative class recovery schedules.
Colangelo, Samuel	3/20/2023	1.2	Update class recovery schedules per internal comments.
Colangelo, Samuel	3/20/2023	1.0	Call with C. Brantley, C. Dailey (all A&M) to discuss plan recovery analysis.
Dailey, Chuck	3/20/2023	1.0	Call with C. Brantley, S. Colangelo (all A&M) to discuss plan recovery analysis
Dailey, Chuck	3/20/2023	0.8	Analyze historical DeFi and institutional borrowings in response to K&E inquiries for the disclosure statement
Dailey, Chuck	3/20/2023	0.8	Compile list of open discussions items for the liquidation analysis for K&E
Dailey, Chuck	3/20/2023	0.7	Review WIP tracker provided by K&E
Dailey, Chuck	3/20/2023	1.5	Review and provide comments on the initial draft of the class recovery schedule
Dailey, Chuck	3/20/2023	1.6	Analyze term sheet provided by potential buyer
Schreiber, Sam	3/20/2023	1.3	Analyze updated proposal from bidder.
Bixler, Holden	3/21/2023	0.9	Review draft class recovery schedule.
Bixler, Holden	3/21/2023	0.3	Correspond with team re: K&E DS WIP document and provide comments to same.

*Exhibit D*

***Celsius Network, LLC, et al.,  
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**PLAN / DISCLOSURE STATEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/21/2023	1.3	Review and provide comments on the illustrative class recovery schedule.
Ciriello, Andrew	3/21/2023	0.3	Review and comment on illustrative claims demonstratives for use in disclosure statement
Colangelo, Samuel	3/21/2023	0.7	Update recovery schedules for earn and convenience classes to reflect internal comments.
Dailey, Chuck	3/21/2023	0.7	Refine liquidation analysis open items list for distribution to K&E
Dailey, Chuck	3/21/2023	1.9	Review and provide comments on claims and recovery structure in latest draft of the class recovery schedule
Schreiber, Sam	3/21/2023	1.6	Review updated liquidation analysis.
Schreiber, Sam	3/21/2023	0.7	Provide comments on open items related to liquidation analysis.
Schreiber, Sam	3/21/2023	2.4	Prepare analysis of hypothetical creditor recoveries to support Disclosure Statement.
Brantley, Chase	3/22/2023	0.8	Weekly call with R. Campagna, S. Schreiber, P. Kinealy, C. Dailey (all A&M), C. Ferraro and K. Tang (Celsius) and K&E and Centerview teams to discuss Plan and Disclosure Statement status and open items
Brantley, Chase	3/22/2023	1.7	Begin reviewing latest draft of Stout's valuation materials.
Brantley, Chase	3/22/2023	0.8	Review comparison of BRIC proposal vs. NovaWulf plan.
Brantley, Chase	3/22/2023	0.9	Review supporting assumptions deck outlining assumptions and key takeaways of the mining business plan.
Campagna, Robert	3/22/2023	0.8	Weekly call with S. Schreiber, P. Kinealy, C. Brantley, C. Dailey (all A&M), C. Ferraro and K. Tang (Celsius) and K&E and Centerview teams to discuss Plan and Disclosure Statement status and open items
Campagna, Robert	3/22/2023	0.7	Review liquidation analysis model and intercompany recovery flows.
Dailey, Chuck	3/22/2023	0.8	Weekly call with R. Campagna, S. Schreiber, P. Kinealy, C. Brantley (all A&M), C. Ferraro and K. Tang (Celsius) and K&E and Centerview teams to discuss Plan and Disclosure Statement status and open items
Kinealy, Paul	3/22/2023	0.3	Review updated issues tracker for claims for disclosure statement.
Kinealy, Paul	3/22/2023	0.8	Weekly call with R. Campagna, S. Schreiber, C. Brantley, C. Dailey (all A&M), C. Ferraro and K. Tang (Celsius) and K&E and Centerview teams to discuss Plan and Disclosure Statement status and open items.
Schreiber, Sam	3/22/2023	2.3	Analyze comparison of NovaWulf and potential bidder.
Schreiber, Sam	3/22/2023	1.4	Analyze implications of consolidation on liquidation analysis.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	3/22/2023	0.8	Weekly call with R. Campagna, P. Kinealy, C. Brantley, C. Dailey (all A&M), C. Ferraro and K. Tang (Celsius) and K&E and Centerview teams to discuss Plan and Disclosure Statement status and open items
Schreiber, Sam	3/22/2023	0.9	Review updated valuation results related to crypto and investment assets.
Brantley, Chase	3/23/2023	1.1	Call with R. Campagna, S. Schreiber, C. Brantley, C. Dailey (all A&M), and K&E team to discuss open items in the liquidation analysis
Campagna, Robert	3/23/2023	0.8	Review Stout draft materials related to valuation work for POR.
Campagna, Robert	3/23/2023	1.1	Call with R. Campagna, S. Schreiber, C. Brantley, C. Dailey (all A&M), and K&E team to discuss open items in the liquidation analysis
Colangelo, Samuel	3/23/2023	0.9	Assemble valuation comparison analysis per internal request.
Dailey, Chuck	3/23/2023	1.1	Call with R. Campagna, S. Schreiber, C. Brantley, C. Dailey (all A&M), and K&E team to discuss open items in the liquidation analysis
Schreiber, Sam	3/23/2023	2.0	Prepare comments related to updated draft of plan of reorganization.
Schreiber, Sam	3/23/2023	1.1	Review updated schedules of hypothetical creditor recoveries.
Schreiber, Sam	3/23/2023	1.1	Call with R. Campagna, S. Schreiber, C. Brantley, C. Dailey (all A&M), and K&E team to discuss open items in the liquidation analysis
Brantley, Chase	3/24/2023	0.6	Prepare summary of updates to liquidation analysis and wind down analysis per discussion with K&E.
Campagna, Robert	3/24/2023	0.4	Call with J. Schiffrin and K. Ehrler (M3) and S. Schreiber (A&M) to discuss assumptions related to wind down analysis.
Colangelo, Samuel	3/24/2023	0.7	Update valuation comparison analysis to include implied coin quantities and prior freeze data.
Dailey, Chuck	3/24/2023	2.2	Update wind down analysis for latest Plan claims classes and model functionality
Dailey, Chuck	3/24/2023	0.9	Review updated valuation report from Stout on loans
Schreiber, Sam	3/24/2023	0.4	Call with J. Schiffrin and K. Ehrler (M3) and R. Campagna (A&M) to discuss assumptions related to wind down analysis.
Schreiber, Sam	3/24/2023	1.3	Continue review of updated draft of plan of reorganization.
Schreiber, Sam	3/24/2023	0.7	Review updated liquidation analysis presentation.
Brantley, Chase	3/25/2023	0.3	Analyze list of edits to be made to pro forma Stout valuation ahead of sharing analysis.
Campagna, Robert	3/25/2023	1.3	Review and provide comments on update POR document.
Campagna, Robert	3/25/2023	1.2	Review and amend proposed response to GXD proposal / bidder.
Dailey, Chuck	3/25/2023	0.4	Update wind down analysis for alternative investment valuations

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Dailey, Chuck	3/25/2023	0.6	Update assumptions for stETH and direct staked ETH in the wind down analysis
Dailey, Chuck	3/25/2023	1.2	Update loan valuations in wind down analysis based on Stout valuation
Dailey, Chuck	3/25/2023	2.4	Update NewCo waterfall/NAV analysis for latest values and assumptions
Dailey, Chuck	3/25/2023	1.7	Update wind down analysis throughout for Stout crypto valuations
Dailey, Chuck	3/25/2023	2.1	Update executive summary and comparative analysis in wind down analysis model for latest wind down values and NewCo outputs
Dailey, Chuck	3/25/2023	0.8	Update executive summary in the wind down analysis presentation
Brantley, Chase	3/26/2023	0.7	Prepare illustrative recovery comparison table to include in wind down analysis.
Brantley, Chase	3/26/2023	2.2	Revise wind down analysis presentation and share updated draft and open items with team.
Brantley, Chase	3/26/2023	0.8	Call with C. Dailey (A&M) to discuss updates to the wind down analysis
Dailey, Chuck	3/26/2023	1.2	Update wind down presentation for comparative view of liquid crypto and EST distributions between wind down and NewCo
Dailey, Chuck	3/26/2023	1.4	Update recovery timing and assumptions for certain assets in the wind down analysis
Dailey, Chuck	3/26/2023	0.8	Update claims recovery slides in the wind down presentation
Dailey, Chuck	3/26/2023	0.8	Call with C. Brantley (A&M) to discuss updates to the wind down analysis
Dailey, Chuck	3/26/2023	0.9	Update wind down expense slides in the wind down presentation
Dailey, Chuck	3/26/2023	1.2	Update asset recovery slides in the wind down presentation
Schreiber, Sam	3/26/2023	0.4	Review updated wind down analysis.
Schreiber, Sam	3/26/2023	0.3	Review Company questions related to valuation analysis.
Bixler, Holden	3/27/2023	0.3	Correspond with K&E and A&M teams re: solicitation timeline planning.
Brantley, Chase	3/27/2023	0.9	Analyze latest draft of NewCo waterfall and NAV analysis ahead of sharing with Centerview.
Brantley, Chase	3/27/2023	0.8	Analyze and provide comments for latest draft of wind down analysis and comparison to NewCo Plan.
Brantley, Chase	3/27/2023	1.3	Continue to review latest draft of Stout's valuation materials and compare retail loan assumptions to model.
Brantley, Chase	3/27/2023	0.6	Correspond with team re: open items w/r/t the wind down analysis and treatment of certain class recoveries.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/27/2023	0.9	Call with R. Campagna, S. Schreiber, C. Dailey (all A&M) to review and discuss the latest wind down analysis
Brantley, Chase	3/27/2023	1.0	Call with creditors, Novawulf, K&E, Centerview and R. Campagna, A. Ciriello, S. Schreiber (A&M) to discuss plan of reorganization and NewCo operations
Brantley, Chase	3/27/2023	1.1	Participate in call with J. Fan (Celsius) and NovaWulf to discuss assumptions in the mining business plan.
Campagna, Robert	3/27/2023	1.0	Call with creditors, Novawulf, K&E, Centerview and S. Schreiber, A. Ciriello, C. Brantley (A&M) to discuss plan of reorganization and NewCo operations
Campagna, Robert	3/27/2023	0.9	Call with S. Schreiber, C. Brantley, C. Dailey (all A&M) to review and discuss the latest wind down analysis
Campagna, Robert	3/27/2023	0.8	Review / draft question related to wind down analysis ahead of call on same.
Campagna, Robert	3/27/2023	0.6	Draft email with questions related to latest draft plan and class structure.
Campagna, Robert	3/27/2023	0.8	Correspondence with potential auditor answering diligence related inquiries.
Ciriello, Andrew	3/27/2023	1.0	Call with creditors, Novawulf, K&E, Centerview and R. Campagna, S. Schreiber, C. Brantley (A&M) to discuss plan of reorganization and NewCo operations
Dailey, Chuck	3/27/2023	0.7	Create condensed version of waterfall comparison between NewCo and Orderly Wind Down
Dailey, Chuck	3/27/2023	1.1	Update wind down analysis for latest NewCo recoveries
Dailey, Chuck	3/27/2023	0.6	Update NewCo waterfall to account for contingent liability valuation
Dailey, Chuck	3/27/2023	1.8	Update wind down cost assumptions in the wind down analysis
Dailey, Chuck	3/27/2023	1.1	Update wind down analysis presentation for latest cost assumptions throughout
Dailey, Chuck	3/27/2023	0.9	Call with R. Campagna, S. Schreiber, C. Brantley, C. Dailey (all A&M) to review and discuss the latest wind down analysis
Schreiber, Sam	3/27/2023	0.3	Review correspondence with potential bidder related to open bid issues.
Schreiber, Sam	3/27/2023	1.0	Call with creditors, Novawulf, K&E, Centerview and R. Campagna, A. Ciriello, C. Brantley (A&M) to discuss plan of reorganization and NewCo operations
Schreiber, Sam	3/27/2023	0.9	Call with R. Campagna, C. Brantley, C. Dailey (all A&M) to review and discuss the latest wind down analysis
Brantley, Chase	3/28/2023	1.3	Review and provide comments on latest draft of presentation materials of wind down analysis and comparison to NewCo Plan.
Brantley, Chase	3/28/2023	1.2	Revise executive summary and key takeaways of wind down presentation for purposes of sharing with Special Committee.
Brantley, Chase	3/28/2023	0.3	Call with D. Bendetson (Centerview) to discuss updates to the mining business plan BTC price assumptions.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/28/2023	0.7	Revise schedule comparing NewCo to wind down to be included in presentation to Special Committee.
Brantley, Chase	3/28/2023	1.9	Review and provide comments for Special Committee presentation of wind down analysis.
Brantley, Chase	3/28/2023	1.1	Call with S. Schreiber, C. Dailey (both A&M) and Centerview team to discuss contingent liability and other assumptions in the NewCo waterfall
Campagna, Robert	3/28/2023	1.1	Call with B. Beasley (Centerview) to discuss waterfall and valuation work of Stout.
Dailey, Chuck	3/28/2023	1.8	Update full form wind down analysis deck for latest analysis and comparison to NewCo waterfall
Dailey, Chuck	3/28/2023	1.1	Update liquidation analysis for comments from K&E
Dailey, Chuck	3/28/2023	1.4	Update liquidation analysis for latest Plan details and classes
Dailey, Chuck	3/28/2023	1.4	Update version of wind down analysis for presentation to the special committee
Dailey, Chuck	3/28/2023	1.1	Call with S. Schreiber, C. Brantley (both A&M) and Centerview team to discuss contingent liability and other assumptions in the NewCo waterfall
Dailey, Chuck	3/28/2023	1.3	Update full form and SC version of the wind down analysis for review comments prior to distribution
Dailey, Chuck	3/28/2023	0.8	Update wind down analysis for reduction in employee costs and investment valuations
Schreiber, Sam	3/28/2023	1.4	Review updated waterfall related to plan recoveries.
Schreiber, Sam	3/28/2023	1.7	Prepare comments on wind down analysis in advance of presentation to Special Committee.
Schreiber, Sam	3/28/2023	1.1	Call with C. Dailey, C. Brantley (both A&M) and Centerview team to discuss contingent liability and other assumptions in the NewCo waterfall
Brantley, Chase	3/29/2023	0.5	Weekly call with R. Campagna, S. Schreiber, C. Dailey (all A&M), C. Ferraro and K. Tang (Celsius) and K&E and Centerview teams to discuss Plan and DS, auditor, and valuation status
Brantley, Chase	3/29/2023	1.2	Call with potential bidder, Centerview, K&E, UCC Advisors, and R. Campagna and S. Schreiber (A&M) to review bidder's proposal.
Calvert, Sam	3/29/2023	2.3	Review of version over version changes to the mining model and summary thereof.
Campagna, Robert	3/29/2023	0.5	Weekly call with S. Schreiber, C. Brantley, C. Dailey (all A&M), C. Ferraro and K. Tang (Celsius) and K&E and Centerview teams to discuss Plan and DS, auditor, and valuation status
Campagna, Robert	3/29/2023	0.8	Review of materials from potential bidder (U) in plan sponsor process.
Campagna, Robert	3/29/2023	1.2	Call with UCC advisors, K&E, Centerview, and potential bidder, and S. Schreiber and C. Brantley (A&M) to discuss proposed wind down plan and waterfall.

*Exhibit D*

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**PLAN / DISCLOSURE STATEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Dailey, Chuck	3/29/2023	1.3	Analyze Celsius portfolio rebalance proposal provided by D. Tappen (Celsius)
Dailey, Chuck	3/29/2023	0.5	Weekly call with R. Campagna, S. Schreiber, C. Brantley, C. Dailey (all A&M), C. Ferraro and K. Tang (Celsius) and K&E and Centerview teams to discuss Plan and DS, auditor, and valuation status
Dailey, Chuck	3/29/2023	2.8	Update liquidation analysis model functionality to accommodate valuations from Stout analysis
Schreiber, Sam	3/29/2023	0.5	Weekly call with R. Campagna, C. Brantley, C. Dailey (all A&M), C. Ferraro and K. Tang (Celsius) and K&E and Centerview teams to discuss Plan and DS, auditor, and valuation status
Schreiber, Sam	3/29/2023	1.2	Call with potential bidder, Centerview, K&E, UCC Advisors, and R. Campagna and C. Brantley (A&M) to review bidder's proposal.
Schreiber, Sam	3/29/2023	0.8	Prepare wind down materials for presentation to Special Committee.
Bixler, Holden	3/30/2023	0.6	Review updated draft Plan.
Brantley, Chase	3/30/2023	0.6	Call with J. Fan (Celsius) to discuss latest draft of the mining business plan updated for certain transmission charge assumptions.
Brantley, Chase	3/30/2023	1.4	Analyze the most recent draft of the mining business plan and compare to prior version and last distributed version.
Brantley, Chase	3/30/2023	0.5	Call with Q. Lawlor (Celsius) to discuss responses to mining bids and proprietary site analysis.
Brantley, Chase	3/30/2023	1.3	Analyze new bidder proposal for the mining business ahead of call with advisors and bidder.
Brantley, Chase	3/30/2023	0.6	Call with K. Ehrler (MIII) to discuss mining operations and bids.
Brantley, Chase	3/30/2023	0.4	Review latest draft of Plan with comments from NovaWulf.
Brantley, Chase	3/30/2023	0.5	Share the updated draft of the mining business plan with Centerview, including updated assumptions deck and outline of changes to prior version.
Campagna, Robert	3/30/2023	0.7	Review / respond to proposal from accounting firm related to assistance in Newco set up and ERP process.
Campagna, Robert	3/30/2023	0.9	Review of proposed changes to the POR as recommended by bidder.
Dailey, Chuck	3/30/2023	1.1	Create comparison of NewCo waterfall analysis to proposed wind down from potential buyer
Dailey, Chuck	3/30/2023	0.5	Analyze latest plan redline provided by K&E
Kinealy, Paul	3/30/2023	0.7	Analyze updated draft Plan for proposed handling of various claim categories.
Schreiber, Sam	3/30/2023	1.3	Review potential bidder's proposal presentation.
Schreiber, Sam	3/30/2023	0.6	Review draft plan comments from Paul Weiss.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	3/30/2023	0.7	Provide comments on comparison of bid relative to existing transaction structure.
Brantley, Chase	3/31/2023	1.0	Call with K&E, W&C, M3, Centerview, PWP, Novawulf and A. Ciriello, C. Dailey (A&M) to discuss changes to draft plan of reorganization
Brantley, Chase	3/31/2023	0.6	Correspond with team re: updating illustrative class recoveries based on latest draft of the Plan.
Brantley, Chase	3/31/2023	0.9	Revise illustrative class recovery schedule to conform to latest Plan treatment and share with team.
Brantley, Chase	3/31/2023	0.6	Analyze distributed version of mining business plan to page over page analysis of prior distribution.
Campagna, Robert	3/31/2023	1.4	POR review and provide comments prior to filing with Court.
Ciriello, Andrew	3/31/2023	1.0	Call with K&E, W&C, M3, Centerview, PWP, Novawulf and C. Brantley, C. Dailey (A&M) to discuss changes to draft plan of reorganization
Colangelo, Samuel	3/31/2023	0.8	Update class recovery schedules to reflect latest draft of the plan of reorganizations.
Dailey, Chuck	3/31/2023	1.0	Call with A. Ciriello, C. Brantley, C. Dailey (all A&M), Celsius, K&E and UCC advisor teams to discuss updates to the Plan of Reorganization
Dailey, Chuck	3/31/2023	1.2	Review class recovery schedules for the DS for POR updates
Dailey, Chuck	3/31/2023	0.8	Analyze business plan provided by potential buyer
Dailey, Chuck	3/31/2023	0.9	Review updated POR in order to update distribution examples for DS
Schreiber, Sam	3/31/2023	1.8	Review markup of draft plan prior to filing.
Schreiber, Sam	3/31/2023	0.6	Provide comments on list of questions for potential bidder to clarify their bid.
<b>Subtotal</b>		<b>449.0</b>	

**STATEMENTS/SCHEDULES**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bixler, Holden	3/5/2023	0.3	Correspond with A. Lullo (K&E) re: historical insider transactions.
Bixler, Holden	3/7/2023	0.6	Correspond with K&E and A&M team re: schedule amendment.
Bixler, Holden	3/8/2023	1.1	Review promo award balance update file and filed schedule data re: same.
Bixler, Holden	3/8/2023	0.8	Correspond and confer with L. Workman (CEL) and Celsius team re: status of data for schedule amendment.
Bixler, Holden	3/9/2023	1.2	Review and circulate updated schedule amendment files and review comments to same.

*Exhibit D*

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bixler, Holden	3/13/2023	0.4	Correspond with A&M team and L. Workman (CEL) re: schedule amendment update.
Bixler, Holden	3/13/2023	0.7	Review company claims data re: schedule amendment.
Bixler, Holden	3/14/2023	0.3	Correspond with A&M team re: data for schedule amendment.
Bixler, Holden	3/15/2023	0.5	Call with S. Sanders (K&E) re: schedule amendments.
Bixler, Holden	3/15/2023	0.8	Review and provide comments to draft amended schedule rider.
Bixler, Holden	3/16/2023	0.6	Correspond with A&M and K&E teams re: timeline for schedule amendments.
Bixler, Holden	3/16/2023	0.8	Review and circulate proposed schedule amendment documents.
Kinealy, Paul	3/16/2023	0.4	Review status of potential schedule amendments and related issues.
Bixler, Holden	3/17/2023	0.6	Review schedule of User IDs with excess collateral.
Bixler, Holden	3/17/2023	0.4	Correspond with L. Workman (CEL) and A&M team re: schedule amendment signoff.
Bixler, Holden	3/19/2023	0.6	Correspond and confer with A&M team re: promo award review and schedule update.
Allison, Roger	3/20/2023	2.9	Perform analytical procedures on customer balance updates re: accuracy and presentation
Allison, Roger	3/20/2023	2.1	Analyze adjustments required to certain retail customer balances re: Schedule F Amendment
Allison, Roger	3/20/2023	1.7	Draft updated Schedule F exhibit re: amended customer balances
Bixler, Holden	3/20/2023	0.4	Correspond with A&M team re: amendment status and updates.
Bixler, Holden	3/20/2023	0.6	Correspond with D. Latona (K&E) and A&M teams re: updated schedule amendment exhibit.
Campagna, Robert	3/20/2023	0.7	Prepare status update related to schedules amendment due to be filed this week.
Allison, Roger	3/21/2023	2.3	Draft amended Schedule F exhibit for Celsius Network LLC re: for distribution and external review
Bixler, Holden	3/21/2023	0.4	Correspond with A&M team re: amendment status.
Bixler, Holden	3/21/2023	0.6	Confer and correspond with L. Workman (CEL), A&M and K&E teams re: schedule amendment data status.
Bixler, Holden	3/21/2023	0.2	Correspond with L. Workman (CEL) re: signoff on schedule amendments.
Campagna, Robert	3/21/2023	0.7	Final review of statements & schedules amendment data.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kinealy, Paul	3/21/2023	0.4	Review updated dataset and notes for schedule amendments and advise team re: updates to same.
Allison, Roger	3/22/2023	1.4	Internal working session with R. Allison, B. Wadzita (A&M) re: amendments to statements and schedules.
Bixler, Holden	3/22/2023	0.4	Correspond with K&E and A&M teams re: finalization of amendment exhibits.
Kinealy, Paul	3/22/2023	0.3	Analyze updated summary of amended schedule records.
Kinealy, Paul	3/22/2023	0.6	Research issues related to additional custody balances and follow up with R. Allison (A&M) re same.
Wadzita, Brent	3/22/2023	1.4	Internal working session with R. Allison, B. Wadzita (A&M) re: amendments to statements and schedules.
Wadzita, Brent	3/22/2023	1.7	Prepare final exhibits for amendment to statements and schedules.
Allison, Roger	3/23/2023	1.7	Update Schedule F drafts re: internal review notes
Allison, Roger	3/23/2023	2.9	Draft updated Schedule F drafts for all debtors re: comments from K&E
Allison, Roger	3/23/2023	2.7	Continue to draft final drafts of the amended unsecured liability schedule
Allison, Roger	3/23/2023	2.4	Perform analytical procedures on updated Schedule F drafts re: accuracy and presentation
Allison, Roger	3/23/2023	1.4	Internal working session with R. Allison, B. Wadzita (A&M) re: exhibits for filing amendment to statements and schedules.
Bixler, Holden	3/23/2023	0.7	Correspond and confer with D. Latona (K&E) and A&M team re: updated to amended schedule riders.
Kinealy, Paul	3/23/2023	0.7	Review proposed schedule amendments against source data to ensure completeness.
Wadzita, Brent	3/23/2023	1.4	Internal working session with R. Allison, B. Wadzita (A&M) re: exhibits for filing amendment to statements and schedules.
Wadzita, Brent	3/23/2023	2.2	Prepare final exhibits incorporating comments from counsel re: amendment.
Allison, Roger	3/24/2023	2.1	Update Schedule F riders prior to filing re: notes from counsel
Allison, Roger	3/24/2023	2.4	Analyze customer transactions re: updated Schedule F request from counsel
Bixler, Holden	3/24/2023	0.6	Review and provide comments to updated amendment drafts.
Kinealy, Paul	3/24/2023	0.4	Analyze proposed amendments and advise team regarding updates to same.
Kinealy, Paul	3/24/2023	1.7	Research issues related to finalizing schedule amendments and follow up with K&E team re: same.
Bixler, Holden	3/28/2023	0.5	Confer with A&M team re: various amendment issues and status.

**Subtotal** **52.7**

***Celsius Network, LLC, et al.,  
Time Detail of Task by Professional  
March 1, 2023 through March 31, 2023***

**VENDOR MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	3/1/2023	0.4	Correspond with team re: status of certain trade agreements.
Colangelo, Samuel	3/1/2023	0.3	Update payment approval file to include Serbia AP for the week ending 3/3.
Colangelo, Samuel	3/1/2023	0.3	Update invoices included in weekly payment approval file per discussion with Celsius.
Colangelo, Samuel	3/1/2023	0.3	Call with Celsius to discuss pay cycle for the week ending 3/3.
Brantley, Chase	3/2/2023	0.3	Correspond with team re: status of certain outstanding invoices for vendor and coordination with Company and K&E.
Brantley, Chase	3/2/2023	0.3	Analyze invoices for approval for the week ending March 3.
Colangelo, Samuel	3/2/2023	0.3	Review mining invoices for the week ending 3/3 to confirm dates of service and payment ability.
Colangelo, Samuel	3/2/2023	0.3	Assemble mining related invoice level payment file for the week ending 3/3.
Colangelo, Samuel	3/2/2023	0.5	Update payment approval file to include mining AP for the week ending 3/3.
Colangelo, Samuel	3/2/2023	0.5	Assemble invoice level non-mining payment file for the week ending 3/3.
Colangelo, Samuel	3/2/2023	0.2	Finalize weekly payment approval list for the week ending 3/3.
Colangelo, Samuel	3/6/2023	0.3	Correspond with K&E and Celsius regarding past payments to professional services firm and allowability of future payments.
Colangelo, Samuel	3/7/2023	0.5	Review Celsius AP for the week ending 3/10 and include in weekly payment approval file.
Colangelo, Samuel	3/7/2023	0.5	Refresh pre-petition critical vendor tracker to reflect latest trade agreement and payment updates.
Colangelo, Samuel	3/7/2023	0.7	Update due invoices list for the week ending 3/10 in payment approval file.
Colangelo, Samuel	3/7/2023	0.3	Correspond with K&E and Celsius regarding professional fee payments.
Colangelo, Samuel	3/7/2023	0.4	Prepare initial invoice payment list for the week ending 3/10.
Colangelo, Samuel	3/7/2023	0.7	Reconcile payment tracking file with payment confirmations sent by Celsius for the week ending 3/3.
Colangelo, Samuel	3/7/2023	0.3	Review third party trade agreement edits and correspond with K&E and Celsius regarding next steps.
Colangelo, Samuel	3/7/2023	0.3	Update payment approval file to include Serbia AP for the week ending 3/10.
Colangelo, Samuel	3/8/2023	0.2	Reconcile fee applications filed by professional firms with invoices in latest AP file received from Celsius.
Brantley, Chase	3/9/2023	0.3	Correspond with team, K&E and the Company re: vendor dispute and summarizing invoices paid and outstanding.

*Exhibit D*

***Celsius Network, LLC, et al.,  
Time Detail of Task by Professional  
March 1, 2023 through March 31, 2023***

**VENDOR MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Colangelo, Samuel	3/9/2023	0.5	Update payment approval file to include mining AP for the week ending 3/10.
Colangelo, Samuel	3/9/2023	0.2	Call with Celsius to discuss pay cycle for the week ending 3/10.
Colangelo, Samuel	3/9/2023	0.2	Review mining invoices for the week ending 3/10 to confirm dates of service and payment ability.
Colangelo, Samuel	3/9/2023	0.4	Finalize payment approval file for the week ending 3/10 for distribution.
Colangelo, Samuel	3/9/2023	0.6	Assemble pre-/post-petition payment and AP summary for third party vendor per internal request.
Colangelo, Samuel	3/9/2023	0.4	Assemble non-mining related invoice level payment file for the week ending 3/10.
Colangelo, Samuel	3/9/2023	0.2	Assemble mining related invoice level payment file for the week ending 3/10.
Brantley, Chase	3/10/2023	0.3	Correspond with team re: vendor dispute and list of open invoices.
Colangelo, Samuel	3/10/2023	0.2	Review additional mining invoices received from Celsius for payment in current week cycle.
Colangelo, Samuel	3/10/2023	0.5	Correspond with Celsius AP and treasury teams and third party vendors regarding banking issues and remedies.
Colangelo, Samuel	3/10/2023	0.2	Correspond with A&M team regarding invoice payment issues and next steps.
Brantley, Chase	3/13/2023	0.5	Call with A. Ciriello, S. Colangelo (all A&M) and Celsius to discuss NewCo vendor list.
Ciriello, Andrew	3/13/2023	0.5	Call with C. Brantley, S. Colangelo (all A&M) and Celsius to discuss NewCo vendor list.
Colangelo, Samuel	3/13/2023	0.5	Call with C. Brantley, A. Ciriello (all A&M) and Celsius to discuss NewCo vendor list.
Colangelo, Samuel	3/14/2023	0.2	Update payment approval file to include Serbia AP for week of 3/13/23.
Colangelo, Samuel	3/14/2023	0.6	Update due invoices list for the week ending 3/17 in payment approval file.
Colangelo, Samuel	3/14/2023	0.5	Review updated rejected contract list and edit vendor master to reflect rejections and cuts.
Colangelo, Samuel	3/14/2023	0.7	Reconcile payment tracking file with payment confirmations sent by Celsius for the week ending 3/10.
Colangelo, Samuel	3/14/2023	0.2	Review historical disbursements and current AP file to reconcile outstanding third party vendor amounts per question from Celsius team.
Colangelo, Samuel	3/14/2023	0.5	Review Celsius AP for the week ending 3/17 and include in weekly payment approval file.
Colangelo, Samuel	3/14/2023	0.7	Assemble post-petition vendor spend summary per internal request.
Colangelo, Samuel	3/14/2023	0.3	Prepare initial payment list for the week ending 3/17.

***Celsius Network, LLC, et al.,  
Time Detail of Task by Professional  
March 1, 2023 through March 31, 2023***

**VENDOR MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Colangelo, Samuel	3/14/2023	0.6	Review and reclass post-petition vendor spend ledger.
Brantley, Chase	3/15/2023	0.3	Correspond with vendor to request latest invoices and organize call with Company to review.
Colangelo, Samuel	3/15/2023	0.2	Call with Celsius to discuss pay cycle for the week ending 3/17.
Colangelo, Samuel	3/16/2023	0.4	Update payment approval file to include mining AP for the week ending 3/17.
Colangelo, Samuel	3/16/2023	0.5	Finalize payment approval file for the week ending 3/17 for distribution.
Colangelo, Samuel	3/16/2023	0.2	Assemble mining related invoice level payment file for the week ending 3/17.
Colangelo, Samuel	3/16/2023	0.3	Review mining invoices for the week ending 3/17 to confirm dates of service and payment ability.
Colangelo, Samuel	3/16/2023	0.4	Assemble non-mining related invoice level payment file for the week ending 3/17.
Colangelo, Samuel	3/17/2023	0.3	Assemble AP summary including pre-/post-petition splits for third party vendor.
Brantley, Chase	3/20/2023	0.5	Call with S. Colangelo (A&M), Celsius, and FTI to review outstanding invoices and payment process.
Colangelo, Samuel	3/20/2023	0.5	Call with C. Brantley (A&M), Celsius, and FTI to review outstanding invoices and payment process.
Colangelo, Samuel	3/21/2023	0.2	Prepare initial invoice approval list for the week ending 3/24..
Colangelo, Samuel	3/21/2023	0.7	Update due invoices list for the week ending 3/24 in payment approval file.
Colangelo, Samuel	3/21/2023	0.6	Review Celsius AP for the week ending 3/24 and include in weekly payment approval file.
Colangelo, Samuel	3/21/2023	0.6	Reconcile payment tracking file with payment confirmations sent by Celsius for the week ending 3/17.
Colangelo, Samuel	3/22/2023	0.3	Call with Celsius to discuss pay cycle for the week ending 3/24.
Brantley, Chase	3/23/2023	0.5	Review payment file for approval for the week ending March 24.
Colangelo, Samuel	3/23/2023	0.5	Assemble non-mining related invoice level payment file for the week ending 3/24.
Colangelo, Samuel	3/23/2023	0.3	Review professional fee invoices and reconcile outstanding amounts with Celsius data.
Colangelo, Samuel	3/23/2023	0.2	Assemble mining related invoice level payment file for the week ending 3/24.
Colangelo, Samuel	3/23/2023	0.5	Update payment approval file to include mining AP for the week ending 3/24.
Colangelo, Samuel	3/23/2023	0.4	Finalize payment approval file for the week ending 3/24 for distribution.



***Celsius Network, LLC, et al.,  
Time Detail of Task by Professional  
March 1, 2023 through March 31, 2023***

**VENDOR MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Colangelo, Samuel	3/23/2023	0.2	Review mining invoices for the week ending 3/24 to confirm dates of service and payment ability.
Brantley, Chase	3/24/2023	0.2	Correspond with team re: vendor request for outstanding payment.
Colangelo, Samuel	3/28/2023	0.6	Review Celsius AP for the week ending 3/31 and include in weekly payment approval file.
Colangelo, Samuel	3/28/2023	0.6	Update due invoices list for the week ending 3/31 in payment approval file.
Colangelo, Samuel	3/28/2023	0.3	Prepare initial invoice approval list for the week ending 3/31.
Colangelo, Samuel	3/28/2023	0.5	Reconcile payment tracking file with payment confirmations sent by Celsius for the week ending 3/24.
Colangelo, Samuel	3/29/2023	0.4	Assemble non-mining invoice level payment file for the week ending 3/31.
Colangelo, Samuel	3/29/2023	0.2	Call with Celsius to discuss pay cycle for the week ending 3/31.
Colangelo, Samuel	3/29/2023	0.4	Review updated rejected contract list and edit vendor master to reflect.
Colangelo, Samuel	3/29/2023	0.3	Finalize and distribute non-mining invoice approval list.
Colangelo, Samuel	3/30/2023	0.2	Finalize mining invoice approval file.
Colangelo, Samuel	3/30/2023	0.2	Review mining invoices for the week ending 3/31 to confirm dates of service and payment ability.
Colangelo, Samuel	3/30/2023	0.2	Correspond with Celsius and K&E regarding payment timing and approvals of professional fees.
Colangelo, Samuel	3/30/2023	0.8	Assemble post-petition disbursement summary and supporting detail per internal request.
Colangelo, Samuel	3/30/2023	0.5	Update payment approval file to include mining AP for the week ending 3/31.
Colangelo, Samuel	3/30/2023	0.3	Assemble mining related invoice level payment file for the week ending 3/31.
Colangelo, Samuel	3/31/2023	0.5	Review AP list for week ending 3/31 to determine invoices already paid or to be flagged for discussion.
<b>Subtotal</b>		<b>32.5</b>	
<b><i>Grand Total</i></b>		<b>2,965.4</b>	

*Exhibit E*

*Celsius Network, LLC, et al.,  
Summary of Expense Detail by  
March 1, 2023 through March 31, 2023*

<i><u>Expense Category</u></i>	<i><u>Sum of Expenses</u></i>
Miscellaneous	\$2,212.65
<i><b>Total</b></i>	<i><b><u><u>\$2,212.65</u></u></b></i>

*Exhibit F*

*Celsius Network, LLC, et al.,  
Expense Detail by Category  
March 1, 2023 through March 31, 2023*

*Miscellaneous*

Professional/Service	Date	Expense	Expense Description
Bixler, Holden	3/31/2023	\$2,212.65	CMS Monthly Data Storage Fee - March 2023
Expense Category Total		\$2,212.65	
Grand Total		<u>\$2,212.65</u>	